



1853 Washington County Courthouse

**WASHINGTON COUNTY, TEXAS**  
**Comprehensive Annual**  
**Financial Report**  
**For The Fiscal Year Ended**  
**December 31, 2012**

WASHINGTON COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2012

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR  
SHARON STOLZ

**WASHINGTON COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

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*Introductory Section*

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**Sharon Stolz**  
**Washington County Auditor**

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June 17, 2013

Honorable 21st and 335th District Judges,  
the Honorable Commissioners' Court, and  
the Citizens of Washington County

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for Washington County for the fiscal year ended December 31, 2012. State law, V.T.C.A. LCC 114.025 and 115.045, require that Washington County publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the basic financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the basic financial statements will be free from material misstatement. Responsibility for internal controls is shared by the Commissioners' Court, which is the governing body, the County Auditor, who is appointed by the District Judges, and the County Treasurer. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's basic financial statements have been audited by Rutledge Crain & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended December 31, 2012, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Washington County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Washington County's separately issued Single Audit Report.

Generally accepted accounting principles require a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Washington County's MD&A can be found immediately following the report of the independent auditors.

## **Profile of the Government**

Washington County, incorporated in 1837, is located in the center of the “core” of Texas, also called the Golden Triangle, 70 miles from Houston, 90 miles from Austin, 158 miles from San Antonio, 210 miles from Dallas/Fort Worth, and only 40 miles from Bryan/College Station. The County is a rural county approximately 610 square miles in area with a 2010 census population of 33,718, an increase of 11.0% from the 2000 census of 30,373. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, two members elected every two years. The County Judge is elected at large to serve a four-year term.

The Commissioners’ Court sets the tax rate, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Auditor. The Commissioners’ Court is also responsible for development of policies and orders, approving financial commitments and appointment of various department heads. The management and leadership provided by members of the Commissioners’ Court and the elected and appointed officials of other key County offices is crucial to the success of the County in financial management and growth.

The County Auditor is appointed according to Texas State statutes for two year terms by District Judges. The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County, certifying available funds for county budgets, and “examining, auditing and approving” all disbursements from County funds prior to their submission to the Commissioners’ Court for approval.

The County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, county attorney, clerks of the courts, sheriff, jail, security and emergency management and grand jury bailiffs. Other functions performed by the County include the construction and maintenance of roads and bridges, either independently or in cooperation with other entities; administration of public health services; assistance to indigents; and the provision of juvenile, health, education and welfare services.

The annual budget serves as the foundation for Washington County’s financial planning and control. All departments of the County are required to submit budget requests to the County Auditor during July each year. The County Auditor uses these requests to develop a proposed budget. The proposed budget is then presented to the Commissioners’ Court for review. The Commissioners’ Court is required to hold public hearings on the proposed budget. The County is required to adopt its budget by the first day of the new fiscal year. The appropriated budget is prepared by fund, function (e.g. public safety), and department. All transfers of appropriations, either between departments or within an individual department’s budget, require the approval of the Commissioners’ Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

## **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Washington County operates.

## Local Economy

Unlike some parts of the nation, Washington County's economy is stabilizing from the recession. There are several factors supporting this economic stability for the County.

- Sales Tax –Although, sales tax was budgeted to increase in 2012 by 5.55% over the prior year. Actual performance for FY12 exceeded the budgeted amount for FY12 by 20.8%.
- Property Valuations – The property valuations increased less than 1% from \$2,723,432,103 in FY11 to \$2,711,355,644 in FY12. During the year, the County had \$56,332,415 in new property added to the tax rolls.
- Unemployment Rate for the County – The unemployment rate for Washington County is December 2012 was 5.30 percent, which is the lower than the 6.0 percent rate one year ago. The current rate compares favorably to the state's average unemployment rate of 6.2 percent for the same time period.

The County is fortunate to have major industries with headquarters or divisions including an ice cream manufacturer, a steel lighting standards manufacturer, and a globally distributed salad dressing manufacturer, a nationally known retail super center and two nationally known home improvement retail stores. Other top employers include the regional home office of a state-wide insurance provider and a regional health care facility. The state also has a major economic presence in the area thanks to Blinn College, the oldest junior college in the state, and to a major mental health facility, which together provide employment for nearly 1,800 educators, health care professionals and staff. In addition, Washington County participated in a retail development study with The Retail Coach in a joint venture with the County Chamber of Commerce, Brenham Economic Development Foundation, City of Brenham, and Bluebonnet Electric Cooperative to promote buying local by helping existing retailers expand product lines and attracting new retailers to the Brenham area.

In addition, the County benefited from an addition to an ice cream manufacturer, a leading manufacturer of rubber, plastic, and specialty products, and a worldwide master manufacturer of parts and assembled products, along with a gourmet toffee company. Highlights are noted below.

- Blue Bell Creameries received the tax phase-in incentive for its plans to expand its production and warehousing operations. The company will build an additional 99,000 sq. ft. facility, invest \$13 million in new capital and create 50 jobs over the tax phase-in period.
- Longwood Elastomers received the tax phase-in incentive for its plans to expand one of its product groups. The company will invest \$500,000 in capital and create over 40 new jobs over the tax phase-in period.
- MIC Group received the tax phase-in incentive for its plans to purchase some major pieces of equipment. The company will invest \$2.1 million in capital and create over 15 new jobs at the start of the new operation.
- Bliss Candy Company selected Brenham for its company relocation from Houston and began manufacturing and wholesaling gourmet toffee products in Brenham.

Below are two major projects that started in 2011 but were completed in 2012

- Valmont Industries, a large utility pole production operation company, constructed a 40,000 sq. ft. building off of their current facility with a \$9.7 million capital investment and the expectation of adding 90-100 employees.

- Bluebonnet Electric Cooperative, relocated their Service Center off of Hwy 290 and built a new facility in the newly expanded portion of the Southwest Industrial Park with a capital investment of \$4.2 million.
- St. Joseph Medical Clinic build a new “Super Clinic” that will boost Brenham’s healthcare industry by incorporating a family medicine clinic, diagnostic center and weekend clinic.

The Southwest Industrial Park was expanded with the acquisition of over 120 acres for new unrestricted industrial sites in 2010 and continues marketing this acquisition for business relocations. The first business in the expansion, Bluebonnet Electric Cooperative had its grand opening in 2012.

A contributing factor to Washington County’s current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were eight active tax abatements for the fiscal year 2012.

### **Long Term Financial Planning**

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners’ Court members usually decide to use a portion of fund balance reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners’ Court consistently emphasize maintaining sufficient undesignated fund balance levels (unreserved net assets) to meet first quarter obligations of payroll and operating costs and furthermore, this assists in maintaining financial stability and retaining or enhancing the County’s bond ratings.

### **Cash Management**

The Commissioners’ Court has adopted a formal investment policy for the County consistent with State statutes governing the investment of County funds and has designated the County Treasurer as the County’s investment officer. The general objectives set forth in the policy provide for financial security and optimum liquidity of County funds while achieving the maximum yield on funds invested and maximum levels of invested funds.

Authorized investments are consistent with those authorized by State law for Texas counties. Generally, the County has limited its investments to bank certificates of deposit and money market funds with the County Depository Bank and the Texas Local Governmental Investment Pools.

### **Risk Management**

The County insures through private carriers against catastrophic losses to its infrastructure and certain major items of personal property. Items so insured include buildings and contents, data media and computer-related equipment, radio transmission towers, generators, and other related equipment.

The County insures against the risks from tort claims, workers’ compensation benefits due employees who are injured while on duty, losses of funds by theft or mysterious disappearances in all fee offices of the County and any and all other claims asserted by employees and/or third parties against the County arising out of the normal conduct of County business. This coverage is provided by Texas Association of Counties. In addition, various control techniques, including employee accident prevention training, have been continued throughout the year to minimize accident-related losses.

## Major Initiatives

The implementation of the transportation improvements along with developing a long-range Strategic Plan was a major priority of county management in 2012.

In mid 2011, the two-year construction of the U.S. Highway 290 Transportation Project began. Working closely with TxDOT, the completion of the US290 pass through improvement project was nearing completion at the end of 2012. This project, currently funded from existing funds, will add mobility and safety for the 26,000 vehicles per day traveling US Highway 290 by converting frontage roads to one way as well as providing overpasses at Blue Bell Road (FM 577), Market (US 290 Business) and Stringer Street. US 290/SH 36 is being expanded with two full length left turn lanes and U-Turns on the frontage roads. This \$46 million project is a joint project with the County, City of Brenham, and the Texas Department of Transportation. This project is currently running ahead of contract schedule and expected to be completed in the Spring of 2013. In addition, Washington County accepted two new subdivisions consisting of 1.344 miles and increased newly paved county roads by 1.185 miles.

Beginning in early 2012, the Community and Economic Development office of the Lower Colorado River Authority, at the request of Washington County, agreed to assist in developing a long-range Strategic Plan for the County which involves not only input from County elected officials and department heads, but also valuable input from leaders of the Cities of Brenham and Burton, Brenham and Burton Independent School Districts, Blinn College, Chamber of Commerce and Bluebonnet Electric Coop., along with public input. These recommendations will serve the Commissioners Court as they set priorities and make decisions. The long range strategic plan recommendations include the following: develop a facilities plan; address courtroom space, security, etc.; develop a technology plan; review and update subdivision regulations; ensure adequate public safety staffing and infrastructure; develop a transportation plan; and improve outreach and communication.

## Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual report for the fiscal year ended December 31, 2011. This is the second consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to conform to the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certification.

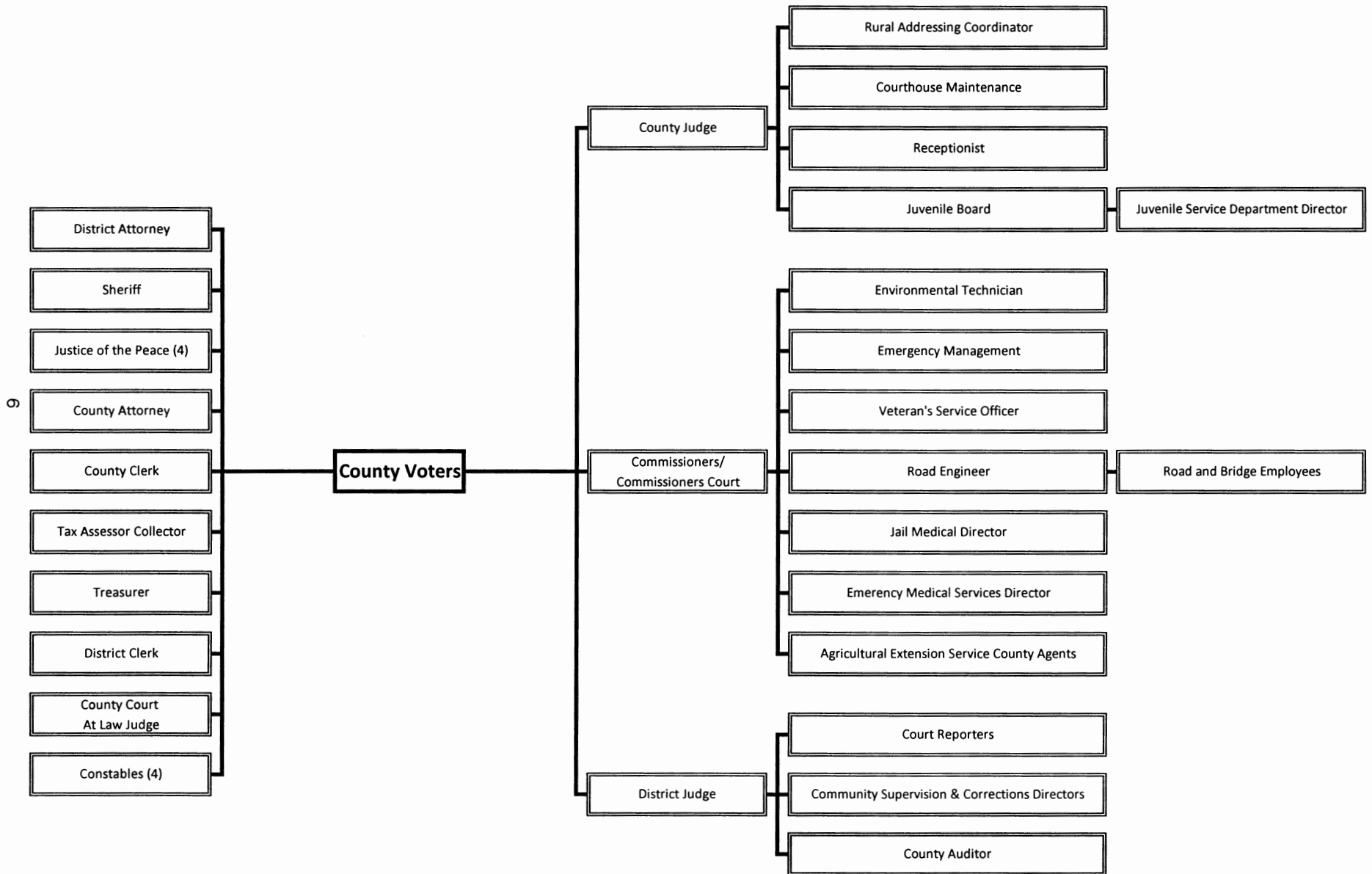
The production of this comprehensive annual financial report is attributable to the efficient and dedicated services of the staff of the County Auditor's Office. The preparation of this report could not have been accomplished without the assistance from our outside auditing firm, Rutledge Crain & Company, PC. Credit also must be given to the County Treasurer's Office, County Judge's Office, Personnel and Benefits Department, the Commissioners' Court and all other County officials and employees who have given their support for maintaining the highest standards of professionalism in the management of Washington County's finances.

Respectfully submitted,



Sharon Stolz  
Washington County Auditor

**WASHINTON COUNTY, TEXAS**  
**ORGANIZATION CHART**  
**December 31, 2012**



# WASHINGTON COUNTY, TEXAS

## PRINCIPAL OFFICIALS

Year Ended December 31, 2012

### District Judges

Terry Fienniken	Judge, 21 <sup>st</sup> Judicial District
Reva L. Towslee Corbett	Judge, 335 <sup>th</sup> Judicial District

### County Court at Law Judge

Matthew Reue	Judge
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### Commissioners' Court

John Brieden	County Judge
Zeb Heckmann	Commissioner, Precinct 1
Luther Hueske	Commissioner, Precinct 2
Kirk Hanath	Commissioner, Precinct 3
Joy Fuchs	Commissioner, Precinct 4

### Law Enforcement

J.W. Jankowski	Sheriff
William Parham	District Attorney
Julie Renken	County Attorney
Arthur Averitt	Community Supervision and Corrections Director*
Donna Damon	Assistant CSCD Director*
Jason Bender	Juvenile Services Department Chief*
Douglas Zwiener	Justice of the Peace, Precinct 1
Douglas Cone	Justice of the Peace, Precinct 2
Roy May, Jr.	Justice of the Peace, Precinct 3
James D. McCune, Jr.	Justice of the Peace, Precinct 4
Troy Bennett	Constable, Precinct 1
Carroll Charles Faske	Constable, Precinct 2
Nelson Zibilski	Constable, Precinct 3
Billy Rosenbaum	Constable, Precinct 4

### Financial, Tax Assessing/Collecting Officials

Sharon Stolz	County Auditor*
Peggy Kramer	County Treasurer
Dorothy Borchardt	Tax Assessor/Collector

### Recording Officials

Tammy Brauner	District Clerk
Beth Rothermel	County Clerk

\* Denotes appointed officials. All others are elected officials.

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Washington County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Christopher P. Moirill*

President

*Jeffrey R. Enow*

Executive Director



*Financial Section*

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## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners  
Comprising the Commissioners' Court of  
Washington County, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of and for the year ended December 31, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

As discussed in Note IV. G. to the financial statements, the County has adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

## **Other-Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

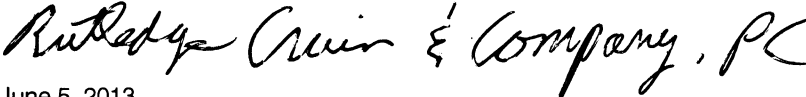
Our audit was conducted for the purpose of forming opinions on the financial statements which collectively comprise Washington County, Texas' financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 5, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



June 5, 2013

*Management's Discussion and Analysis*

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**WASHINGTON COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

As management of the Washington County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2012. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

**Financial Highlights**

- The assets of the County exceeded its liabilities at the close of the fiscal year ended December 31, 2012 by \$40,428,508 (net assets). Of this amount, \$14,012,818 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$2,193,789.
- The County's governmental funds reported combined ending fund balances of \$11,661,175, an increase of \$799,676 in comparison to the previous year.
- The unreserved portion of the General Fund balance at the end of the year was \$6,236,767 or 53.0% of total General Fund expenditures and transfers out. Of this amount, \$45,500 is committed for specific projects. The remaining unassigned portion is \$6,191,267, and \$2,585 is classified as nonspendable for prepaids.
- The committed portion of the Road and Bridge Fund balance at the end of the year was \$2,203,735 or 53.7% of total Road and Bridge expenditures. \$295,297 is classified as nonspendable for inventories.
- Total debt of the County decreased by \$31,520 during the fiscal year. Annual debt service payments in the amount of \$295,000 were made on general obligation bonds, payments of capital leases of \$52,102 were made, and payments of \$85,217 were made on notes. Compensated absences decreased \$3,270, while the liability for unfunded OPEB increased by \$156,219.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the County of Washington's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Assets and the Statement of Activities, are utilized to provide this financial overview.

The Statement of Net Assets presents information on all of the County's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide statements consist of governmental activities. Governmental activities basically account for those activities supported by taxes and intergovernmental revenues. The Government Wide Financial Statements can be found on pages 24-25 of this report.

**WASHINGTON COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

**Fund financial statements.** The County, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Washington County maintains 46 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, and the Emergency Medical Services Fund, each of which are considered to be major funds. Data from the other 43 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, Emergency Medical Service, Hwy 290/36, JP Technology Fund, District Attorney, EMS Donations, Sheriff Forfeiture Fund, County Clerk Record Management Preservation, Records Management Preservation – District Clerk, Record Preservation, Archive Fee-County Clerk, Tobacco Settlement, and the Tax Note Series 2007. Budgetary comparison schedules have been provided for all budgeted funds to demonstrate compliance with this budget.

The Governmental Fund Financial Statements can be found on pages 26-33 of this report.

*Fiduciary Funds.* Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Private Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement. The Fiduciary Fund statements can be found on pages 34-35 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes are on pages 37-54 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements starting on page 56.

### **Government-wide Financial Analysis**

At the end of fiscal year, the County's net assets (assets exceeding liabilities) totaled \$40,428,508. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2).



**WASHINGTON COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

**Net Assets.** The largest portion of the County's net assets, \$25,967,352, or 64.2 percent, reflects its investment in capital assets (land, buildings, machinery, and infrastructure), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens, consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net assets of \$448,338, in the debt service fund, is restricted for future debt service payments.

The remaining balance of unrestricted net assets, \$14,012,818, or 34.7 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1  
Condensed Statement of Net Assets

	12/31/12	12/31/11	Increase (Decrease)
<b>ASSETS</b>			
Current and other assets	\$28,593,511	\$25,663,036	\$ 2,930,475
Capital assets	30,707,440	30,876,846	(169,406)
Total assets	59,300,951	56,539,882	2,761,069
Deferred Outflows of Resources	226,672	259,053	(32,381)
<b>LIABILITIES</b>			
Other liabilities	1,432,786	1,167,601	265,185
Long-term liabilities	6,082,921	6,114,441	(31,520)
Total liabilities	7,515,707	7,282,042	233,665
Deferred inflows of Resources	11,583,408	11,282,174	301,234
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	25,967,352	25,984,670	(17,318)
Restricted for debt service	448,338	370,554	77,784
Unrestricted	14,012,818	11,879,495	2,133,323
Total net assets	\$40,428,508	\$38,234,719	\$2,193,789

Note: Restated – See Note IV. G.

**Changes in Net Assets.** The net assets of the County increased by \$2,193,789 for the fiscal year ended December 31, 2012.

*Governmental Activities.* Governmental activities increased the County's net assets by \$2,193,789 from the prior year. This increase was primarily the result of increased program and general revenues consisting of charges for services, operating grants and contributions, and taxes. There were also small decreases in several expenses, particularly legal, public facilities, and data processing. A significant decrease was noted in public transportation as a result of a decrease in infrastructure maintenance. These positive trends were partially offset by significant increases in health and welfare and public safety with increased usage.

**WASHINGTON COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

Table 2  
Changes in Net Assets

	12/31/12	12/31/11	Increase (Decrease)
<b>Revenues:</b>			
Program revenues			
Charges for services	\$6,221,500	\$5,102,011	1,119,489
Operating grants and contributions	1,305,148	1,260,505	44,743
Capital grants and contributions	365,793	667,767	(301,974)
General revenues			
Taxes	13,825,052	13,471,899	353,153
Interest	152,806	245,735	(92,929)
Miscellaneous	273,244	200,219	73,025
Gain/Loss on sale of capital assets	(104,366)	28,410	(132,776)
Total revenues	<u>22,039,177</u>	<u>20,976,446</u>	<u>(359,818)</u>
<b>Expenses:</b>			
General administration	2,642,703	2,622,029	20,674
Judicial	2,226,674	2,138,707	87,967
Legal	319,855	351,269	(31,414)
Elections	103,503	65,890	37,613
Financial administration	618,405	594,937	23,468
Public facilities	253,252	267,839	(14,587)
Public safety	4,688,843	4,016,176	672,667
Public transportation	4,026,427	4,759,585	(733,158)
Health and welfare	3,903,745	3,644,069	259,676
Culture and recreation	488,356	462,313	26,043
Conservation	195,551	171,843	23,708
Data processing	175,859	216,176	(40,317)
Interest on long-term debt	202,215	213,199	(10,984)
Total expenses	<u>19,845,388</u>	<u>19,524,032</u>	<u>321,356</u>
Increase (decrease) in net assets	2,193,789	1,452,414	(741,375)
Net assets - beginning of year	38,234,719	36,782,305	1,452,414
Net assets - end of year	<u>\$40,428,508</u>	<u>\$38,234,719</u>	<u>\$2,193,789</u>

Note: Restated – See Note IV. G.

**WASHINGTON COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**

**Reporting the County's Most Significant Funds**

**Governmental funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing -requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$11,661,175. Of this amount, \$297,882 is classified as nonspendable for prepaids and inventory, and are not available for appropriation. \$2,544,088 is restricted for specified usage by state statute or by agreements with other outside parties. \$2,610,575 is committed by resolution or court order of the Commissioner's Court. \$147,343 is assigned by usage, and the remaining \$6,061,287 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$6,191,267. The fund balance of the General Fund increased by \$277,777 during the current fiscal year. This increase was a combination of revenues and other financing sources over expenditures and other financing uses. A positive variance in expenditures played a significant part in the increase.

The Road and Bridge Fund had an increase in fund balance of \$689,290. This is the result of a decrease in infrastructure maintenance and a positive variance in expenditures compared to budget.

The Emergency Medical Services Fund had a decrease in fund balance of \$160,683. This was the result of charges for services along with transfers from the General Fund continuing to trail increased cost of providing emergency services.

Nonmajor governmental funds recognized a decrease in fund balance of \$6,708. The Debt Service Fund had an increase of \$79,000, and the Special Revenue Funds had a decrease of \$85,708. The increase in the Debt Service Fund was primarily due to an increase in taxes collected compared to budget over debt service principal and interest compared to budget. The decrease in the Special Revenue Funds was primarily due to more funds showing a decrease than those showing an increase. Several funds experienced budgeted draw downs including the Hwy 290/36 Fund and the District Attorney's Fund.

**General Fund Budgetary Highlights.** Each year the County makes numerous line item transfers as requested by elected officials and department heads. If the Treasurer determines that funds are available within that department, certain amendments are proposed to the Commissioners' Court for their review and approval. In fiscal year 2012, in addition to line item transfers, the General Fund expenditure budget was increased by \$31,710.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$789,733. Key highlights of this variance are as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety	\$4,583,838	\$4,248,800	\$335,038
Positive variance primarily caused by efficiency in management of other variable expenses throughout this function.			
Health and Welfare	\$850,251	\$604,663	\$245,588

Budget based upon 8% of County general tax levy by law. Less expense incurred.

**WASHINGTON COUNTY, TEXAS**  
**Management's Discussion and Analysis**  
**December 31, 2012**  
**Capital Assets and Debt Administration**

*Capital Assets.* The County's investment in capital assets as of December 31, 2012, amounts to \$30,707,440 (net of accumulated depreciation). The investment in capital assets includes land, buildings, and infrastructure. The total decrease in the County's investment in capital assets for the current year was .55% primarily due to infrastructure.

**Table 3**  
**Capital Assets at Year-End**

Asset	2012	2011	Increase (Decrease)
Land	\$299,946	\$299,946	--
Buildings	9,707,652	10,104,871	(397,219)
Equipment	2,868,916	3,269,734	(400,818)
Infrastructure	17,830,926	17,202,294	628,632
	<u>\$30,707,440</u>	<u>\$30,876,846</u>	<u>\$(169,406)</u>

Additional information on the County's capital assets can be found in the notes to the financial statements on page 45.

*Debt administration.* At the end of the current fiscal year, Washington County had total debt outstanding of \$6,082,921.

**Table 4**  
**Outstanding Debt at Year End**

Type of Debt	2012	2011	Increase (Decrease)
General obligation bonds	\$4,740,088	\$4,787,238	(\$47,150)
Notes payable	--	85,217	(85,217)
Capital lease obligations	--	52,102	(52,102)
Compensated absences	211,796	215,066	(3,270)
Liability for unfunded OPEB	1,131,037	974,818	156,219
	<u>\$6,082,921</u>	<u>\$6,114,441</u>	<u>(\$31,520)</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements on page 47.

**WASHINGTON COUNTY, TEXAS**  
*Management's Discussion and Analysis*  
*December 31, 2012*

**Economic Factors and Next Year's Budgets and Rates**

The County adopted a 2012 tax rate of \$0.4426 per \$100 valuation to fund calendar year 2013. The budget will raise more total property taxes than last years budget by \$193,626 or 1.678%. This increase is primarily due to new property added to the tax roll this year in the amount of \$56,332,415 which generated \$249,327 in tax revenue, thereby offsetting losses due to declines in valuations and exemptions.

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Washington County Auditor, 105 W. Main St., Suite 104, Brenham, Texas 77833.

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*Basic Financial Statements*

**WASHINGTON COUNTY, TEXAS**

## STATEMENT OF NET POSITION

DECEMBER 31, 2012

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 11,885,143
Receivables (net of allowances for uncollectibles):	7,489,664
<i>Inventories</i>	295,297
<i>Prepaid items</i>	33,318
Restricted assets:	
<i>Cash and cash equivalents</i>	8,890,089
Capital Assets (net of accumulated depreciation)	
<i>Land</i>	299,946
<i>Buildings</i>	9,707,652
<i>Equipment</i>	2,868,916
<i>Infrastructure</i>	17,830,926
Total Assets	<u>59,300,951</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred charges</i>	226,672
Total Deferred Outflows of Resources	<u>226,672</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	449,171
<i>Accrued liabilities and other payables</i>	590,784
<i>Due to other governments</i>	378,237
<i>Due to others</i>	14,594
Noncurrent liabilities:	
<i>Due within one year</i>	475,050
<i>Due in more than one year</i>	5,607,871
Total Liabilities	<u>7,515,707</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Unearned revenue</i>	11,583,408
Total Deferred Inflows of Resources	<u>11,583,408</u>
<b>NET POSITION</b>	
<i>Net Investment in Capital Assets</i>	25,967,352
Restricted For:	
<i>Debt Service</i>	448,338
<i>Unrestricted</i>	14,012,818
Total Net Position	<u>\$ 40,428,508</u>

The accompanying notes are an integral part of this statement.



**WASHINGTON COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
<i>General administration</i>	\$ 2,642,703	\$ 498,321	\$ 72,862	\$ --	\$ (2,071,520)
<i>Judicial</i>	2,226,674	1,012,401	326,372	--	(887,901)
<i>Legal</i>	319,855	8,647	32,930	5,288	(272,990)
<i>Elections</i>	103,503	375	--	--	(103,128)
<i>Financial administration</i>	618,405	266,261	--	--	(352,144)
<i>Public facilities</i>	253,252	29,926	--	--	(223,326)
<i>Public safety</i>	4,688,843	63,136	14,306	--	(4,611,401)
<i>Public transportation</i>	4,026,427	1,091,996	29,394	360,505	(2,544,532)
<i>Health and welfare</i>	3,903,745	3,186,515	826,724	--	109,494
<i>Culture and recreation</i>	488,356	63,922	--	--	(424,434)
<i>Conservation</i>	195,551	--	--	--	(195,551)
<i>Data processing</i>	175,859	--	2,560	--	(173,299)
<i>Interest on long-term debt</i>	202,215	--	--	--	(202,215)
Total expenditures	<u>19,845,388</u>	<u>6,221,500</u>	<u>1,305,148</u>	<u>365,793</u>	<u>(11,952,947)</u>
Total Primary Government	<u>\$ 19,845,388</u>	<u>\$ 6,221,500</u>	<u>\$ 1,305,148</u>	<u>\$ 365,793</u>	<u>(11,952,947)</u>
General Revenues:					
<i>Property Taxes</i>					11,372,827
<i>Sales Taxes</i>					2,327,925
<i>Hotel Motel Taxes</i>					93,315
<i>Mixed Beverage Taxes</i>					30,985
<i>Unrestricted Investment Earnings</i>					152,806
<i>Miscellaneous</i>					273,244
<i>Gain (loss) on Disposal of Capital Assets</i>					(104,366)
Total General Revenues and Transfers					<u>14,146,736</u>
Change in Net Position					2,193,789
Net Position - Beginning					38,234,719
Net Position - Ending					<u>\$ 40,428,508</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2012**

	General Fund	Road and Bridge
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 6,310,759	\$ 2,437,089
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	2,105,674	1,035,595
<i>Accounts</i>	--	--
<i>Fines</i>	804,925	110,585
<i>Other</i>	2,878	--
<i>Intergovernmental</i>	420,049	--
<i>Due from other funds</i>	43,829	--
<i>Inventories</i>	--	295,297
<i>Prepaid items</i>	2,585	--
Restricted assets:		
<i>Cash and cash equivalents</i>	5,667,856	2,791,590
<b>Total Assets</b>	<u>\$ 15,358,555</u>	<u>\$ 6,670,156</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 204,053	\$ 187,122
<i>Accrued liabilities and other payables</i>	352,258	61,171
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	378,237	--
<i>Due to others</i>	14,594	--
<b>Total Liabilities</b>	<u>949,142</u>	<u>248,293</u>
Deferred Inflows of Resources:		
<i>Deferred revenue</i>	2,502,205	1,131,241
<i>Taxes collected in advance</i>	5,667,856	2,791,590
<b>Total Deferred Inflows of Resources</b>	<u>8,170,061</u>	<u>3,922,831</u>
Fund balances:		
<i>Nonspendable</i>	2,585	295,297
<i>Restricted</i>	--	--
<i>Committed</i>	45,500	2,203,735
<i>Unassigned</i>	6,191,267	--
<b>Total fund balances</b>	<u>6,239,352</u>	<u>2,499,032</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 15,358,555</u>	<u>\$ 6,670,156</u>

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ 20,921	\$ 3,116,374	\$ 11,885,143
--	161,917	3,303,186
2,848,041	--	2,848,041
--	--	915,510
--	--	2,878
--	--	420,049
--	--	43,829
--	--	295,297
--	--	2,585
--	430,643	8,890,089
<u>\$ 2,868,962</u>	<u>\$ 3,708,934</u>	<u>\$ 28,606,607</u>
\$ 57,996	\$ --	\$ 449,171
83,505	31,534	528,468
21	43,808	43,829
--	--	378,237
--	--	14,594
<u>141,522</u>	<u>75,342</u>	<u>1,414,299</u>
2,848,041	159,557	6,641,044
--	430,643	8,890,089
<u>2,848,041</u>	<u>590,200</u>	<u>15,531,133</u>
--	--	297,882
--	2,544,088	2,544,088
--	508,683	2,757,918
(120,601)	(9,379)	6,061,287
<u>(120,601)</u>	<u>3,043,392</u>	<u>11,661,175</u>
<u>\$ 2,868,962</u>	<u>\$ 3,708,934</u>	<u>\$ 28,606,607</u>

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**WASHINGTON COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 DECEMBER 31, 2012

Total fund balances - governmental funds balance sheet	\$ 11,661,175
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	30,707,440
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	562,411
Payables for bond principal which are not due in the current period are not reported in the funds.	(4,740,088)
Payables for bond interest which are not due in the current period are not reported in the funds.	(62,316)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(211,796)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	257,405
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	537,273
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	2,848,041
Payable for unfunded retiree insurance benefits not due in current period are not reported in the funds.	<u>(1,131,037)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 40,428,508</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	General Fund	Road and Bridge
Revenues:		
<i>Taxes</i>	\$ 9,619,099	\$ 3,557,399
<i>Intergovernmental</i>	190,075	62,520
<i>Licenses, permits and fees</i>	67,229	832,595
<i>Fines and forfeitures</i>	574,364	291,768
<i>Charges for services</i>	1,026,271	--
<i>Interest</i>	122,937	3,519
<i>Miscellaneous</i>	332,754	30,238
Total revenues	<u>11,932,729</u>	<u>4,778,039</u>
Expenditures:		
Current:		
<i>General administration</i>	2,627,118	--
<i>Judicial</i>	1,329,964	--
<i>Legal</i>	306,832	--
<i>Elections</i>	76,419	--
<i>Financial administration</i>	599,501	--
<i>Public facilities</i>	154,463	--
<i>Public safety</i>	4,376,210	--
<i>Public transportation</i>	--	4,103,315
<i>Health and welfare</i>	603,062	--
<i>Culture and recreation</i>	375,802	--
<i>Conservation</i>	144,956	--
<i>Data processing</i>	175,470	--
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
Total expenditures	<u>10,769,797</u>	<u>4,103,315</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,162,932</u>	<u>674,724</u>
Other financing sources (uses):		
<i>Transfers in</i>	67,990	--
<i>Transfers out</i>	(988,983)	--
<i>Sale of capital assets</i>	35,838	14,566
Total other financing sources (uses)	<u>(885,155)</u>	<u>14,566</u>
Net change in fund balances	277,777	689,290
Fund balances, January 1	5,961,575	1,809,742
Fund balances, December 31	<u>\$ 6,239,352</u>	<u>\$ 2,499,032</u>

The accompanying notes are an integral part of this statement.

Emergency Medical Service	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 648,046	\$ 13,824,544
--	1,041,251	1,293,846
--	--	899,824
--	--	866,132
1,722,233	172,958	2,921,462
1,031	25,319	152,806
1,463	151,437	515,892
<u>1,724,727</u>	<u>2,039,011</u>	<u>20,474,506</u>
--	74,904	2,702,022
--	840,842	2,170,806
--	--	306,832
--	--	76,419
--	--	599,501
--	3,415	157,878
--	35,688	4,411,898
--	250,000	4,353,315
2,242,620	826,173	3,671,855
--	98,416	474,218
--	--	144,956
--	--	175,470
--	295,000	295,000
--	185,064	185,064
<u>2,242,620</u>	<u>2,609,502</u>	<u>19,725,234</u>
<u>(517,893)</u>	<u>(570,491)</u>	<u>749,272</u>
357,210	631,773	1,056,973
--	(67,990)	(1,056,973)
--	--	50,404
<u>357,210</u>	<u>563,783</u>	<u>50,404</u>
(160,683)	(6,708)	799,676
40,082	3,050,100	10,861,499
<u>\$ (120,601)</u>	<u>\$ 3,043,392</u>	<u>\$ 11,661,175</u>

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**WASHINGTON COUNTY, TEXAS**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

Net change in fund balances - total governmental funds	\$ 799,676
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	2,142,994
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,518,135)
The gain or loss on the sale of capital assets is not reported in the funds.	(154,770)
Donations of capital assets increase net assets in the SOA but not in the funds.	360,505
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	509
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(7,233)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	295,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	52,102
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	85,217
(Increase) decrease in accrued interest from beginning of period to end of period.	(17,151)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	3,270
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(117,470)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	1,425,494
Retiree insurance contributions are reported as amount earned in the SOA but as amount paid in the funds.	(156,219)
'Change in net position of governmental activities - Statement of Activities	<u>\$ 2,193,789</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 DECEMBER 31, 2012

	Private-purpose Trust Funds	Agency Funds
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 1,473,016	\$ 2,477,996
<i>Due from other funds</i>	--	33,014
<b>Total Assets</b>	<u>\$ 1,473,016</u>	<u>\$ 2,511,010</u>
<b>LIABILITIES</b>		
<i>Due to other funds</i>	\$ --	\$ 33,014
<i>Due to other governments</i>	--	942,432
<i>Due to others</i>	--	1,535,564
<b>Total Liabilities</b>	<u>--</u>	<u>2,511,010</u>
<b>NET ASSETS</b>		
<i>Held in trust for other purposes</i>	<u>\$ 1,473,016</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

**WASHINGTON COUNTY, TEXAS**  
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2011

	Private- Purpose Trusts
<b>Additions:</b>	
<i>Investment Income</i>	\$ 12,879
<i>Lease income</i>	222,995
<i>Miscellaneous</i>	6,980
Total Additions	<u>242,854</u>
<b>Deductions:</b>	
<i>Administrative Expenses</i>	35,384
<i>Payments to schools</i>	196,597
Total Deductions	<u>231,981</u>
<b>Change in Net Assets</b>	10,873
Net Assets-Beginning of the Year	1,462,143
Net Assets-End of the Year	<u>\$ 1,473,016</u>

The accompanying notes are an integral part of this statement.

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# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

The County, a political subdivision of the State of Texas is governed by an elected judge and four county commissioners which comprise the commissioner's court. The county's operational activities include general administrative services, judicial, public safety, the construction and maintenance of roads, health and welfare assistance, permanent records preservation, and conservation.

The accounting policies of Washington County, Texas, conform to generally accepted accounting principles issued by the Governmental Accounting Standards Board (GASB) which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the County's basic financial statements.

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all organizations, activities, functions and component units for which the County (the "primary government") is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County.

There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the basic financial statements present the County only.

#### B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

#### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales taxes collected and held by the State and merchants at year end on behalf of the County are also recognized as revenue. Fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Road and Bridge Fund* accounts for the activities of the Road and Bridge department. The funding for the fund consists principally of ad valorem taxes levied for highway maintenance, and certain fees and fines designated for road construction and maintenance.

The *Emergency Medical Service Fund* accounts for the activities of the County's ambulance service. The funding for this fund is primarily provided by charges for ambulance service to the public and transfers from the General Fund as needed to cover short falls.

Additionally, the County reports the following fund types:

The Special Revenue Funds account for specific revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

Debt Service Funds account for the accumulation of resources to be used for the payment of principal and interest.

Private Purpose Trust Funds are used to account for resources legally held in trust for use of other governmental entities. All resources of the funds, including any earnings on invested resources, may be used. The three trust funds hold land for school districts, collect the rentals for the land, and pay administrative expenses related to the land.

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, and/or other governments. The activities consist of collecting fees and taxes from the public for the operating funds and other governments, and remitting these amounts to the proper party. Additionally, the County Clerk and District Clerk hold funds in trust for parties to lawsuits and estates.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes, miscellaneous revenue, and interest income.

### D. Assets, liabilities, and net assets or equity

#### 1. Deposits and investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

Investments maturing within one year of date of purchase are stated at cost or amortized cost, all other investments are stated at fair value which is based on quoted market prices.

#### 2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter fund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectibles.

Property taxes are levied on October 1 by the County based on the January 1 property values as appraised by the Washington County Central Appraisal District. Taxes are due without penalty until January 31, of the next calendar year. After January 31 the County has an enforceable lien with respect to both real and personal property. Under state law, property taxes levied on real property constitute a perpetual lien on the real property which cannot be forgiven without specific approval of the State Legislature. Taxes applicable to personal property can be deemed uncollectible by the County.

#### 3. Inventories and prepaid items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

### 4. Restricted assets

The 2012 tax levy is made to fund calendar year 2013. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

### 5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

Buildings	20 - 30 years
Infrastructure	20 - 45 years
Machinery and Equipment	5 - 10 years

### 6. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. Vacation and compensatory time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. Amounts not expected to be made with expendable available financial resources are reported in the government wide statement of net assets.

### 7. Long-term obligations

In the government-wide financial statements, and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as insurance costs expended for issuance, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.



# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

### 8. Fund equity

In government-wide statements, net assets are classified into three categories as follows:

Invested in capital assets, net of related debt – This component of net assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net assets consists of net assets whose use is restricted by contributors, laws or regulations of other governments, or by laws through constitutional provisions or enabling legislation.

Unrestricted – This component of net assets consists of those assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Governmental funds classify fund balances as follows:

Nonspendable Fund Balances – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority. The Commissioners Court is the highest level of decision-making authority for the County that can, by adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court order remains in place until a similar action is taken (the adoption of another court order) to remove or revise the limitation.

Assigned Fund Balance – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners Court has by court order authorized the county auditor to assign fund balance. The Commissioners Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned Fund Balance – Amounts that are available for any purpose; these amounts can be reported only in the County’s General Fund or as deficits in other governmental funds.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure and both restricted and unrestricted amounts are available, the County considers restricted amounts to have been spent. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

	General Fund	Road & Bridge	EMS	Other Funds	Total
Fund Balances					
Nonspendable for:					
Prepays	\$2,585	\$ --	\$ --	\$ --	\$2,585
Inventory	--	295,297	--	--	295,297
	<u>2,585</u>	<u>295,297</u>	<u>--</u>	<u>--</u>	<u>297,882</u>
Restricted for:					
Debt service	--	--	--	419,585	419,585
Justice administration	--	--	--	393,822	393,822
Preservation	--	--	--	331,958	331,958
Grants	--	--	--	396,091	396,091
Construction	--	--	--	920,767	920,767
Other	--	--	--	81,865	81,865
	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,544,088</u>	<u>2,544,088</u>
Committed to:					
Parks	25,000	--	--	--	25,000
Fire department	20,500	--	--	--	20,500
Road and bridge maintenance	--	2,203,735	--	--	2,203,735
OPEB funding	--	--	--	216,440	216,440
Emergency medical service	--	--	--	95,401	95,401
General administration	--	--	--	196,842	196,842
	<u>45,500</u>	<u>2,203,735</u>	<u>--</u>	<u>508,683</u>	<u>2,757,918</u>
Unassigned	6,191,267	--	(120,601)	(9,379)	6,061,287
	<u>\$6,239,352</u>	<u>\$2,499,032</u>	<u>(\$120,601)</u>	<u>\$3,043,392</u>	<u>\$11,661,175</u>

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

### II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

- A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets:

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds." The details of this \$257,405 difference are as follows:

Prepaid expense	\$30,733
Deferred loss on refunding	<u>226,672</u>
Total	<u>\$257,405</u>

- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities :

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Expenses not requiring the use of current financial resources are not reported as expenditures in the funds." The detail of this \$7,233 difference is the net change in prepaid expense.

### III. DETAILED NOTES ON ALL FUNDS

- A. Deposits and investments

#### Cash

At year end, the carrying amount of the County's cash and cash equivalents on hand and deposits was \$24,726,244. All of the bank balance of \$24,516,107 was covered by federal deposit insurance or collateralized by the pledging financial institution with marketable securities held by the depository's agent in the County's name.

#### Investments

As of December 31, 2012, the County had no investments.

*Interest Rate Risk.* In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

*Credit Risk.* State law limits investments as described previously in Note I D.

*Concentration of Credit Risk.* The County's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the County's total investments.

*Custodial Credit Risk – Deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

### B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor, and internal service fund in the aggregate, including the applicable allowances for uncollectible accounts, follows:

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable - delinquent	\$2,105,674	\$1,035,595	\$ --	\$161,917	\$3,303,186
Accounts receivable	\$ --	\$ --	\$5,439,502	\$ --	\$5,439,502
Allowance for uncollectibles	--	--	(2,591,461)	--	(2,591,461)
Net other receivables	\$ --	\$ --	\$2,848,041	\$ --	\$2,848,041
Fines receivable	\$3,263,602	\$1,519,643	\$ --	\$ --	\$4,783,245
Allowance for uncollectibles	(2,458,677)	(1,409,058)	--	--	(3,867,735)
Net fines receivable	\$804,925	\$110,585	\$ --	\$ --	\$915,510
Other	\$2,878	\$ --	\$ --	\$ --	\$2,878

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Current tax levy receivable (2012) (General Fund)	\$ --	\$1,721,125	\$1,721,125
Current tax levy receivable (2012) (Road & Bridge Fund)	--	841,391	841,391
Current tax levy receivable (2012) (Debt Service Funds)	--	130,803	130,803
Taxes collected in advance (General Fund)	--	5,667,856	5,667,856
Taxes collected in advance (Road & Bridge Fund)	--	2,791,590	2,791,590
Taxes collected in advance (Debt Service Funds)	--	430,643	430,643
Delinquent property taxes receivable (General Fund)	354,392	--	354,392
Delinquent property taxes receivable (Road & Bridge Fund)	179,265	--	179,265
Delinquent property taxes receivable (Debt Service Fund)	28,754	--	28,754
Delinquent fines receivable (General Fund)	426,688	--	426,688
Delinquent fines receivable (Road & Bridge Fund)	110,585	--	110,585
Delinquent ambulance receivables	2,848,041	--	2,848,041
Total deferred/unearned revenue for governmental funds	\$3,947,725	\$11,583,408	\$15,531,133

**WASHINGTON COUNTY, TEXAS**

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

Reported in financial statements as:  
 Deferred revenue  
 Taxes collected in advance  
 Total

\$6,641,044  
8,890,089  
\$15,531,133

C. Capital assets

Capital asset activity for the year ended December 31, 2012:

	Balance 12/31/11	Additions	Retirements	Completed Construction	Balance 12/31/12
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$299,946	\$ --	\$ --	\$ --	\$299,946
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>299,946</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>299,946</u>
Capital assets, being depreciated:					
Buildings	14,731,649	--	--	--	14,731,649
Infrastructure	84,374,211	2,082,049	(963,198)	--	85,493,062
Machinery and equipment	<u>8,982,526</u>	<u>421,450</u>	<u>(745,128)</u>	<u>--</u>	<u>8,658,848</u>
Total capital assets being depreciated	<u>108,088,386</u>	<u>2,503,499</u>	<u>(1,708,326)</u>	<u>--</u>	<u>108,883,559</u>
Less accumulated depreciation for:					
Buildings	(4,626,778)	(397,219)	--	--	(5,023,997)
Infrastructure	(67,171,917)	(1,368,747)	878,528	--	(67,662,136)
Machinery and equipment	<u>(5,712,791)</u>	<u>(752,169)</u>	<u>675,028</u>	<u>--</u>	<u>(5,789,932)</u>
Total accumulated depreciation	<u>(77,511,486)</u>	<u>(2,518,135)</u>	<u>1,553,556</u>	<u>--</u>	<u>(78,476,065)</u>
Total capital assets being depreciated, net	<u>30,576,900</u>	<u>(14,636)</u>	<u>(154,770)</u>	<u>--</u>	<u>30,407,494</u>
Governmental activities capital assets, net	<u>\$30,876,846</u>	<u>(\$14,636)</u>	<u>(\$154,770)</u>	<u>\$ --</u>	<u>\$30,707,440</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General administration	\$11,587
Judicial	33,551
Legal	12,518
Elections	26,937
Financial administration	11,734
Public facilities	93,889
Public safety	412,807
Public transportation	1,549,313
Health and welfare	297,064
Culture and recreation	20,632
Conservation	<u>48,103</u>
Total depreciation expense - governmental activities	<u>\$2,518,135</u>

**WASHINGTON COUNTY, TEXAS**

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

## D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2012, is as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Major Funds:		
General Fund	\$43,829	\$ --
Emergency Medical Service	--	21
Nonmajor Funds		
Highway 290/36	--	33,233
Homeland Security	--	10,575
Total Operating Funds	<u>43,829</u>	<u>43,829</u>
Fiduciary Funds:		
Criminal Justice	33,014	--
Justice of the Peace Number 1	--	4,353
Justice of the Peace Number 2	--	1,651
Justice of the Peace Number 3	--	5,347
Justice of the Peace Number 4	--	8,351
County Clerk	--	10,498
District Clerk	--	2,814
Total Fiduciary Funds	<u>33,014</u>	<u>33,014</u>
Total	<u>\$76,843</u>	<u>\$76,843</u>

Interfund receivables and payables in the operating funds arise from temporary overdrafts in pooled cash. Interfund receivables and payables in the fiduciary funds arise from collections by elected officials which are consolidated in another fund for remittance to the proper entity.

Interfund transfers:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds		
General Fund	\$67,990	\$988,983
Road and Bridge	--	--
Emergency Medical Service	\$ 357,210	--
Total Major Funds	<u>425,200</u>	<u>988,983</u>
Nonmajor Governmental Funds		
HWY 290/36	200,000	--
District Attorney	425,773	61,895
Check and Process	--	6,095
Child Foster Care	6,000	--
Total Nonmajor governmental funds	<u>631,773</u>	<u>67,990</u>
Totals	<u>\$1,056,973</u>	<u>\$1,056,973</u>

**WASHINGTON COUNTY, TEXAS**

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

Interfund transfers were made to provide funds for allocation of operational costs as determined by the annual budget.

E. Long-term debt

The County issues general obligation bonds, certificates of obligation bonds, notes payable and capital lease obligations to provide funds for the acquisition and construction of major capital facilities. These issues are direct obligations and pledge the full faith and credit of the County.

Governmental Debt Currently Outstanding:

Purpose	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/12
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Note - Series 2007	\$6,000,000	09/13/07	08/15/14	3.84%	\$625,000
Tax Refunding Bonds - Series 2010	\$3,835,000	08/01/10	02/15/25	4.74%	3,835,000
Total Governmental Long-Term Debt					<u>\$4,460,000</u>

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Total
	Principal	Interest	
2013	\$305,000	\$172,644	\$477,644
2014	320,000	160,644	480,644
2015	290,000	150,150	440,150
2016	295,000	141,375	436,375
2017	305,000	132,375	437,375
2018-2022	1,715,000	474,300	2,189,300
2023-2025	1,230,000	84,825	1,314,825
Total	<u>\$4,460,000</u>	<u>\$1,316,313</u>	<u>\$5,776,313</u>

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

### CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2012, was as follows:

	Balance 12/31/11	Additions	Retirements	Balance 12/31/12	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
Tax notes	\$920,000	--	(\$295,000)	\$625,000	\$305,000
Tax refunding bonds	3,835,000	--	--	3,835,000	--
Less deferred amounts:					
For issuance premium	320,343	--	(12,321)	308,022	12,321
For issuance discount	(29,051)	--	1,117	(27,934)	(1,118)
Total bonds payable	5,046,292	--	(306,204)	4,740,088	316,203
Notes payable	85,217	--	(85,217)	--	--
Capital lease obligations	52,102	--	(52,102)	--	--
Compensated absences	215,066	302,458	(305,728)	211,796	158,847
Liability for unfunded opeb	974,818	156,219	--	1,131,037	--
Governmental activity Long-Term Liabilities	<u>\$6,373,495</u>	<u>\$458,677</u>	<u>(\$749,251)</u>	<u>\$6,082,921</u>	<u>\$475,050</u>

For governmental activities, claims, judgements, and compensated absences are generally liquidated by the general fund.

#### IV. OTHER INFORMATION

##### A. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

##### B. Contingent Liabilities and Commitments

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County periodically is defendant in various lawsuits. At December 31, 2012, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.



# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

The District Clerk has invested trust funds at various financial institutions in accordance with court orders. The County has a fiduciary responsibility over these funds until their final disposition.

### C. Employee Retirement Systems and Pension Plans

#### 1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 624 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

The plan provisions are adopted by the County commissioners court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County commissioners court within the constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

#### 2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 11.44% for calendar year 2012.

The contribution rate payable by the employee members is the rate of 7% as adopted by the commissioner's court. The employee contribution rate and the employer contribution rate may be changed by the commissioners court with the options available in the TCDRS Act.

#### 3. Annual Pension Cost

For the County's accounting year ended December 31, 2012, the annual pension cost for the TCDRS plan for its employees was \$838,134 and the actual contributions were \$838,134.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2010, the basis for determining the contribution rates for calendar year 2012. The December 31, 2011 actuarial valuation is the most recent valuation.

**WASHINGTON COUNTY, TEXAS**

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

**Actuarial Valuation Information**

Actuarial valuation date	12/31/11	12/31/10	12/31/09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20.0	20.0	20.0
Actuarial valuation method	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value	SAF: 10-yr smoothed value ESF: Fund Value
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

**Trend Information**

Accounting year ended	12/31/12	12/31/11	12/31/10
Annual Pension Cost (APC)	\$838,134	\$804,714	\$755,380
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ -	\$ -	\$ --

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

### E. Other Post-Employment Benefits (OPEB)

#### 1. Plan Description

##### General

The Washington County Retiree Health Care Plan is not a formal document detailing the specific terms of the plan, but is a *substantive* plan - loosely defined as the benefits covered by the plan as understood by the employer and plan members at the time of each actuarial valuation.

Beginning in FY 2008, the County implemented GASB Statement No. 45 "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions". In connection with such implementation, the County commissioned an actuarial study from an outside consultant to quantify the amount of the County's OPEB obligations. The study indicated an unfunded actuarial accrued liability as of December 31, 2008 of approximately \$2,231,824. The County obtains an actuarial valuation biannually. The study indicated an actuarial valuation as of December 31, 2010 of \$3,256,232, and as of December 31, 2012 a liability of \$3,017,808.

##### OPEB Plan Eligibility

The OPEB Plan provides retiree health-care benefits for all employees (except temporary staff) who must participate in TCDRS and are eligible to receive full retiree health care benefits. Members are eligible for retirement at age 60 with 8 years of service credit or at any age with 30 years of service credit or when member's age plus service credit totals 75. Survivors of employees who die while actively employed are eligible for coverage if the employee was vested with TCDRS and survivors have been dependents on the employee's health coverage for at least three years.

Employees who retire under a TCDRS disability retirement are eligible for retiree health care benefits. Vested members can apply for disability retirement whether the disability is job related or not. These members do not have to meet the age requirement for service retirement, but must be vested with eight years of service. The injury or illness must keep the member from working in any job, not just his or her current job. Doctors must confirm that the employee's condition will not improve.

Spouses/children of retired employees are eligible to receive retiree health care benefits for a fee, if the spouse/children have been on the plan for three years prior to the employee's retirement. Coverage continues to non-medicare eligible surviving spouses of deceased retirees until medicare eligible. Coverage continues for children up to age twenty-five.

The County coverage stops when the retiree becomes eligible for Medicare coverage.

##### Health Care Benefit

The health care coverage offered to active employees is available to retirees under 65 and their eligible dependents. The benefit includes medical and prescription drug. Dental coverage is offered for retirees and dependents, but retirees must pay 100% of the premium. Life insurance is offered for retirees, but retirees must pay 100% of the premium.

#### 2. Funding Policies

The County has elected to fund the plan on a current pay as you go (PAYGO), i.e., the annual employer contributions each year are equal to the benefits that are paid on behalf of the

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

retirees. Under this funding policy, GASB 45 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.5%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an actuarial valuation performed as of December 31. The actuarial valuation is performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multi year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on the plan and include the types of benefits in force at the valuations date and the pattern of sharing benefit costs between the County and the plan members to that point. Actuarial calculations reflect a long term perspective and employ methods and assumptions that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

### Significant Actuarial Assumptions

---

Actuarially assumed investment rate	4.5% per annum compounded annually net after investment expense.
Mortality rates for males and females	Retirement Plans 2000 Healthy Mortality Table
Retirement, disablement and separation rates	Graduated rates based on age (detailed in actuary's report).
Actuarial Cost Method	The projected unit credit cost method
General inflation	3.0% per annum
Payroll growth rate	3.0% per annum
Health cost increase	Graduated rates (detailed in actuary report) ranging from 4.5% to 9.0%
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	26

**WASHINGTON COUNTY, TEXAS**

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

3. Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The annual OPEB cost for the fiscal year ending December 31, 2011 is as follows:

The County's annual OPEB costs, contributions, percent contributed, and net OPEB obligation are as follows:

Year Ended	OPEB Plan			Net OPEB Cost
	Annual OPEB Cost	County Contribution	Percentage Contributed	
December 31, 2009	\$212,248	\$27,735	13.1%	\$184,513
December 31, 2010	\$366,612	\$56,314	15.4%	\$310,298
December 31, 2011	\$366,612	\$71,118	19.4%	\$295,494
December 31, 2012	\$265,431	\$109,212	41.1%	\$156,219

4. Net OPEB Liability

The County's net OPEB liability for fiscal years ended December 31, 2012, 2011, and 2010 follows:

	12/31/12	12/31/11	12/31/10
Annual Required Contribution (ARC)	\$267,215	\$367,854	\$367,287
Interest on net OPEB (NOPEB)	43,867	30,570	16,606
Adjustment to ARC	(45,651)	(31,812)	(17,281)
Annual OPEB cost	265,431	366,612	366,612
Employer contributions	(109,212)	(71,118)	(56,314)
Change in OPEB	156,219	295,494	310,298
NOPEB - January 1	974,818	679,324	369,026
NOPEB - December 31	\$1,131,037	\$974,818	\$679,324

F. Concentrations of Credit Risk

Taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for filing property tax liens.

# WASHINGTON COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2012

### G. Implementation of new GASB Accounting Standards/Reclassification/Restatement of Prior Year Amounts

The County has implemented new GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Under GASB-63, amounts previously reported as deferred charges as a part of total assets and deferred amounts from refunded debt have been reported in a separate section as deferred outflows of resources and amounts previously reported as deferred revenue as a part of total liabilities have been reported in a separate section as deferred inflows of resources. Under GASB-65, bond issue costs (excluding bond insurance) are recognized as expenses in the period incurred rather than as assets to be amortized.

GASB 63 resulted in the reclassification of \$11,282,174 (deferred ad valorem tax revenue which use is restricted to a subsequent fiscal year) to deferred inflows of resources. Additionally, \$259,054 in deferred loss on refunding was reclassified as a deferred outflow of resources.

Prior year financial statements have been restated to apply GASB Statement No. 65 with respect to nonrecognition of deferred bond issue costs. The effect of the restatement was to decrease net assets by \$68,697, as follows:

Net assets/net position - as reported 12/31/11	\$38,303,416
Deferred bond issue costs	<u>(68,697)</u>
Net assets/net position - as restated 12/31/11	<u>\$38,234,719</u>

### *Required Supplementary Information*

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

**WASHINGTON COUNTY, TEXAS**

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT B-1

Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 7,216,608	\$ 7,216,608	\$ 7,144,752	\$ (71,856)
<i>Penalty and interest</i>	100,000	100,000	60,194	(39,806)
<i>Sales and other taxes</i>	1,929,000	1,929,000	2,325,776	396,776
<i>Total Taxes</i>	<u>9,245,608</u>	<u>9,245,608</u>	<u>9,530,722</u>	<u>285,114</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	25,000	25,000	27,857	2,857
<i>State shared revenues</i>	146,110	146,110	162,218	16,108
<i>Total Intergovernmental</i>	<u>171,110</u>	<u>171,110</u>	<u>190,075</u>	<u>18,965</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	68,200	68,200	70,785	2,585
<i>Total Licenses, permits and fees</i>	<u>68,200</u>	<u>68,200</u>	<u>70,785</u>	<u>2,585</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	756,500	756,500	587,544	(168,956)
<i>Total Fines and forfeitures</i>	<u>756,500</u>	<u>756,500</u>	<u>587,544</u>	<u>(168,956)</u>
<i>Charges for services</i>				
<i>Fees of office</i>	869,150	869,150	914,260	45,110
<i>Justice court number one fees</i>	42,600	42,600	35,136	(7,464)
<i>Justice court number one two</i>	22,650	22,650	16,377	(6,273)
<i>Justice court number one three</i>	29,620	29,620	23,513	(6,107)
<i>Justice court number one four</i>	57,725	57,725	36,357	(21,368)
<i>Total Charges for services</i>	<u>1,021,745</u>	<u>1,021,745</u>	<u>1,025,643</u>	<u>3,898</u>
<i>Interest</i>				
<i>Interest</i>	120,000	120,000	123,030	3,030
<i>Total Interest</i>	<u>120,000</u>	<u>120,000</u>	<u>123,030</u>	<u>3,030</u>
<i>Miscellaneous</i>				
<i>Rent</i>	169,800	159,600	164,832	5,232
<i>Miscellaneous</i>	85,100	86,810	197,379	110,569
<i>Total Miscellaneous</i>	<u>254,900</u>	<u>246,410</u>	<u>362,211</u>	<u>115,801</u>
<i>Total revenues</i>	<u>11,638,063</u>	<u>11,629,573</u>	<u>11,890,010</u>	<u>260,437</u>
<b>Disbursements</b>				
<b>Current:</b>				
<i>General Administration</i>				
<i>County Judge</i>				
<i>Personnel services</i>	98,957	98,207	95,707	2,500
<i>Benefits</i>	24,758	24,758	21,434	3,324
<i>Supplies</i>	2,550	2,367	508	1,859
<i>Other services and charges</i>	5,550	5,733	5,455	278
<i>Total County Judge</i>	<u>131,815</u>	<u>131,065</u>	<u>123,104</u>	<u>7,961</u>



**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**EXHIBIT B-1**  
**Page 2 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Courthouse Receptionist</i>				
<i>Personnel services</i>	\$ 58,303	\$ 58,446	\$ 58,445	\$ 1
<i>Benefits</i>	13,732	13,589	13,139	450
<i>Supplies</i>	1,500	1,500	903	597
<i>Other services and charges</i>	1,500	1,100	893	207
<i>Total Courthouse Receptionist</i>	<u>75,035</u>	<u>74,635</u>	<u>73,380</u>	<u>1,255</u>
<i>County Communications</i>				
<i>Other services and charges</i>	164,247	177,798	176,392	1,406
<i>Total County Communications</i>	<u>164,247</u>	<u>177,798</u>	<u>176,392</u>	<u>1,406</u>
<i>Commissioner's Court</i>				
<i>Personnel services</i>	174,762	174,762	174,761	1
<i>Benefits</i>	49,708	49,708	44,816	4,892
<i>Supplies</i>	250	250	225	25
<i>Other services and charges</i>	9,000	9,000	8,227	773
<i>Total Commissioner's Court</i>	<u>233,720</u>	<u>233,720</u>	<u>228,029</u>	<u>5,691</u>
<i>County Clerk</i>				
<i>Personnel services</i>	228,520	234,672	234,669	3
<i>Benefits</i>	50,685	50,513	50,511	2
<i>Supplies</i>	18,775	15,829	15,828	1
<i>Other services and charges</i>	8,200	7,181	7,179	2
<i>Total County Clerk</i>	<u>306,180</u>	<u>308,195</u>	<u>308,187</u>	<u>8</u>
<i>Veteran's Office</i>				
<i>Personnel services</i>	22,708	22,708	22,308	400
<i>Benefits</i>	6,320	6,488	6,485	3
<i>Supplies</i>	1,175	882	306	576
<i>Other services and charges</i>	1,450	1,575	1,394	181
<i>Total Veteran's Office</i>	<u>31,653</u>	<u>31,653</u>	<u>30,493</u>	<u>1,160</u>
<i>County Auditor</i>				
<i>Personnel services</i>	130,406	130,406	130,009	397
<i>Benefits</i>	34,184	34,184	33,613	571
<i>Supplies</i>	3,800	3,508	958	2,550
<i>Other services and charges</i>	6,150	6,442	4,579	1,863
<i>Total County Auditor</i>	<u>174,540</u>	<u>174,540</u>	<u>169,159</u>	<u>5,381</u>
<i>Nondepartmental</i>				
<i>Benefits</i>	1,143,581	1,173,525	1,173,522	3
<i>Supplies</i>	5,000	3,674	3,673	1
<i>Other services and charges</i>	312,600	243,897	243,896	1
<i>Capital outlay</i>	102,415	88,709	88,708	1
<i>Total Nondepartmental</i>	<u>1,563,596</u>	<u>1,509,805</u>	<u>1,509,799</u>	<u>6</u>
<i>Total General Administration</i>	<u>2,680,786</u>	<u>2,641,411</u>	<u>2,618,543</u>	<u>22,868</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**EXHIBIT B-1**  
**Page 3 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Judicial</i>				
<i>District Court</i>				
Personnel services	\$ 75,436	\$ 75,436	\$ 72,781	\$ 2,655
Benefits	15,640	15,640	14,660	980
Supplies	3,000	2,906	1,712	1,194
Other services and charges	214,220	214,314	189,000	25,314
<b>Total District Court</b>	<b>308,296</b>	<b>308,296</b>	<b>278,153</b>	<b>30,143</b>
<i>District Clerk</i>				
Personnel services	202,873	202,873	198,020	4,853
Benefits	48,390	48,390	42,847	5,543
Supplies	14,000	12,271	10,707	1,564
Other services and charges	6,900	8,629	8,432	197
Capital outlay	500	500	--	500
<b>Total District Clerk</b>	<b>272,663</b>	<b>272,663</b>	<b>260,006</b>	<b>12,657</b>
<i>County Court at Law</i>				
Personnel services	159,632	159,632	159,634	(2)
Benefits	34,815	34,795	32,925	1,870
Supplies	4,700	2,991	2,990	1
Other services and charges	124,000	167,317	167,000	317
<b>Total County Court at Law</b>	<b>323,147</b>	<b>364,735</b>	<b>362,549</b>	<b>2,186</b>
<i>Justice Court Number One</i>				
Personnel services	74,146	76,646	73,633	3,013
Benefits	17,880	17,387	16,340	1,047
Supplies	2,600	3,054	3,053	1
Other services and charges	5,300	5,339	4,671	668
<b>Total Justice Court Number One</b>	<b>99,926</b>	<b>102,426</b>	<b>97,697</b>	<b>4,729</b>
<i>Justice Court Number Two</i>				
Personnel services	71,400	71,422	71,422	--
Benefits	24,351	24,329	24,206	123
Supplies	3,200	3,607	3,250	357
Other services and charges	7,000	6,593	5,615	978
<b>Total Justice Court Number Two</b>	<b>105,951</b>	<b>105,951</b>	<b>104,493</b>	<b>1,458</b>
<i>Justice Court Number Three</i>				
Personnel services	74,146	79,688	79,687	1
Benefits	19,495	19,074	19,073	1
Supplies	5,000	3,065	3,064	1
Other services and charges	8,500	8,422	8,421	1
<b>Total Justice Court Number Three</b>	<b>107,141</b>	<b>110,249</b>	<b>110,245</b>	<b>4</b>
<i>Justice Court Number Four</i>				
Personnel services	74,146	74,146	74,145	1
Benefits	27,295	27,295	26,527	768
Supplies	4,200	4,200	1,568	2,632
Other services and charges	9,900	9,900	7,388	2,512
<b>Total Justice Court Number Four</b>	<b>115,541</b>	<b>115,541</b>	<b>109,628</b>	<b>5,913</b>
<b>Total Judicial</b>	<b>1,332,665</b>	<b>1,379,861</b>	<b>1,322,771</b>	<b>57,090</b>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**EXHIBIT B-1**  
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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Legal</i>				
<i>County Attorney</i>				
<i>Personnel services</i>	\$ 257,949	\$ 257,949	\$ 237,537	\$ 20,412
<i>Benefits</i>	56,388	56,388	52,276	4,112
<i>Supplies</i>	7,800	6,800	3,436	3,364
<i>Other services and charges</i>	9,500	10,500	10,264	236
<i>Total County Attorney</i>	<u>331,637</u>	<u>331,637</u>	<u>303,513</u>	<u>28,124</u>
<i>Total Legal</i>	<u>331,637</u>	<u>331,637</u>	<u>303,513</u>	<u>28,124</u>
<i>Elections</i>				
<i>Elections</i>				
<i>Personnel services</i>	7,000	3,560	3,298	262
<i>Benefits</i>	536	536	4	532
<i>Supplies</i>	16,000	30,612	30,612	--
<i>Other services and charges</i>	45,920	42,537	41,460	1,077
<i>Total Elections</i>	<u>69,456</u>	<u>77,245</u>	<u>75,374</u>	<u>1,871</u>
<i>Total Elections</i>	<u>69,456</u>	<u>77,245</u>	<u>75,374</u>	<u>1,871</u>
<i>Financial administration</i>				
<i>Tax Assessor Collector</i>				
<i>Personnel services</i>	142,764	148,385	145,885	2,500
<i>Benefits</i>	29,874	24,253	21,850	2,403
<i>Supplies</i>	6,300	6,300	3,841	2,459
<i>Other services and charges</i>	10,960	10,960	10,353	607
<i>Total Tax Assessor Collector</i>	<u>189,898</u>	<u>189,898</u>	<u>181,929</u>	<u>7,969</u>
<i>County Treasurer</i>				
<i>Personnel services</i>	120,110	120,154	120,152	2
<i>Benefits</i>	25,283	25,239	25,005	234
<i>Supplies</i>	7,300	7,300	5,571	1,729
<i>Other services and charges</i>	8,100	8,100	6,087	2,013
<i>Total County Treasurer</i>	<u>160,793</u>	<u>160,793</u>	<u>156,815</u>	<u>3,978</u>
<i>Personnel and benefits</i>				
<i>Personnel services</i>	77,876	90,013	90,012	1
<i>Benefits</i>	20,689	21,915	21,915	--
<i>Supplies</i>	5,500	2,965	2,963	2
<i>Other services and charges</i>	5,624	3,611	3,609	2
<i>Total Personnel and benefits</i>	<u>109,689</u>	<u>118,504</u>	<u>118,499</u>	<u>5</u>
<i>Appraisal District</i>				
<i>Other services and charges</i>	126,467	138,679	138,679	--
<i>Total Appraisal District</i>	<u>126,467</u>	<u>138,679</u>	<u>138,679</u>	<u>--</u>
<i>Total Financial Administration</i>	<u>586,847</u>	<u>607,874</u>	<u>595,922</u>	<u>11,952</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**EXHIBIT B-1**  
**Page 5 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public facilities</i>				
<i>County Courthouse</i>				
Personnel services	\$ 68,818	\$ 68,818	\$ 63,755	\$ 5,063
Benefits	13,762	13,762	12,545	1,217
Supplies	26,000	26,012	20,042	5,970
Other services and charges	52,925	63,113	57,155	5,958
Capital outlay	50,000	50,000	315	49,685
<b>Total County Courthouse</b>	<b>211,505</b>	<b>221,705</b>	<b>153,812</b>	<b>67,893</b>
<b>Total Public Facilities</b>	<b>211,505</b>	<b>221,705</b>	<b>153,812</b>	<b>67,893</b>
<i>Public safety</i>				
<i>Constable Number One</i>				
Personnel services	13,001	13,002	13,000	2
Benefits	6,105	6,400	6,399	1
Supplies	1,100	337	338	(1)
Other services and charges	--	600	513	87
<b>Total Constable Number One</b>	<b>20,206</b>	<b>20,339</b>	<b>20,250</b>	<b>89</b>
<i>Constable Number Two</i>				
Personnel services	66,317	66,317	66,317	--
Benefits	33,167	32,543	31,646	897
Supplies	2,300	1,204	1,187	17
Other services and charges	10,650	9,970	9,518	452
Capital outlay	--	2,400	2,396	4
<b>Total Constable Number Two</b>	<b>112,434</b>	<b>112,434</b>	<b>111,064</b>	<b>1,370</b>
<i>Constable Number Three</i>				
Personnel services	13,001	13,002	13,002	--
Benefits	8,086	8,085	6,484	1,601
Supplies	1,550	1,550	233	1,317
Other services and charges	200	200	120	80
<b>Total Constable Number Three</b>	<b>22,837</b>	<b>22,837</b>	<b>19,839</b>	<b>2,998</b>
<i>Constable Number Four</i>				
Personnel services	13,001	13,002	13,001	1
Benefits	4,846	4,845	3,824	1,021
Supplies	850	850	--	850
Other services and charges	200	200	--	200
<b>Total Constable Number Four</b>	<b>18,897</b>	<b>18,897</b>	<b>16,825</b>	<b>2,072</b>
<i>Sheriff</i>				
Personnel services	1,025,614	1,025,614	980,896	44,718
Benefits	246,126	236,450	213,125	23,325
Supplies	51,000	56,612	55,594	1,018
Other services and charges	376,500	380,637	344,582	36,055
Capital outlay	146,000	146,000	138,530	7,470
<b>Total Sheriff</b>	<b>1,845,240</b>	<b>1,845,313</b>	<b>1,732,727</b>	<b>112,586</b>

**WASHINGTON COUNTY, TEXAS**

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT B-1

Page 6 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Department of Public Safety</i>				
<i>Personnel services</i>	\$ 33,343	\$ 33,343	\$ 33,342	\$ 1
<i>Benefits</i>	8,843	9,470	9,431	39
<i>Supplies</i>	6,500	5,632	4,097	1,535
<i>Other services and charges</i>	4,600	4,841	2,995	1,846
<i>Total Department of Public Safety</i>	<u>53,286</u>	<u>53,286</u>	<u>49,865</u>	<u>3,421</u>
<i>County Jail</i>				
<i>Personnel services</i>	1,117,519	1,117,519	1,022,164	95,355
<i>Benefits</i>	251,367	251,367	224,711	26,656
<i>Supplies</i>	276,000	280,884	272,063	8,821
<i>Other services and charges</i>	456,747	461,790	413,033	48,757
<i>Capital outlay</i>	10,000	--	--	--
<i>Total County Jail</i>	<u>2,111,633</u>	<u>2,111,560</u>	<u>1,931,971</u>	<u>179,589</u>
<i>Adult Probation</i>				
<i>Supplies</i>	1,000	1,000	109	891
<i>Other services and charges</i>	1,925	1,925	124	1,801
<i>Total Adult Probation</i>	<u>2,925</u>	<u>2,925</u>	<u>233</u>	<u>2,692</u>
<i>Cen-Tex Regional Juvenile Board</i>				
<i>Supplies</i>	2,000	4,420	819	3,601
<i>Other services and charges</i>	105,501	103,081	92,442	10,639
<i>Total Cen-Tex Regional Juvenile Board</i>	<u>107,501</u>	<u>107,501</u>	<u>93,261</u>	<u>14,240</u>
<i>Fire Protection</i>				
<i>Personnel services</i>	2,000	2,000	2,000	--
<i>Benefits</i>	12,500	12,500	10,444	2,056
<i>Supplies</i>	45,000	45,000	35,269	9,731
<i>Other services and charges</i>	163,500	163,500	161,800	1,700
<i>Capital outlay</i>	--	30,000	30,000	--
<i>Total Fire Protection</i>	<u>223,000</u>	<u>253,000</u>	<u>239,513</u>	<u>13,487</u>
<i>Emergency Management</i>				
<i>Personnel services</i>	12,000	12,001	11,999	2
<i>Benefits</i>	3,591	3,590	3,123	467
<i>Supplies</i>	2,200	2,200	350	1,850
<i>Other services and charges</i>	17,955	17,955	17,780	175
<i>Total Emergency Management</i>	<u>35,746</u>	<u>35,746</u>	<u>33,252</u>	<u>2,494</u>
<i>Total Public Safety</i>	<u>4,553,705</u>	<u>4,583,838</u>	<u>4,248,800</u>	<u>335,038</u>
<i>Health and welfare</i>				
<i>Social Services</i>				
<i>Other services and charges</i>	99,000	100,665	98,952	1,713
<i>Total Social Services</i>	<u>99,000</u>	<u>100,665</u>	<u>98,952</u>	<u>1,713</u>
<i>Indigent Health Care</i>				
<i>Benefits</i>	10,175	10,443	10,442	1
<i>Supplies</i>	18,000	17,732	14,358	3,374
<i>Other services and charges</i>	565,440	499,728	266,328	233,400
<i>Total Indigent Health Care</i>	<u>593,615</u>	<u>527,903</u>	<u>291,128</u>	<u>236,775</u>

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**EXHIBIT B-1**  
**Page 7 of 8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Health Department</i>				
<i>Personnel services</i>	\$ 12,000	\$ 12,000	\$ 10,435	\$ 1,565
<i>Other services and charges</i>	59,600	59,600	55,020	4,580
<i>Total Health Department</i>	71,600	71,600	65,455	6,145
<i>Environmental</i>				
<i>Personnel services</i>	100,236	100,236	100,234	2
<i>Benefits</i>	21,937	21,937	21,387	550
<i>Supplies</i>	6,000	5,315	5,314	1
<i>Other services and charges</i>	19,800	22,595	22,193	402
<i>Total Environmental</i>	147,973	150,083	149,128	955
<i>Total Health and Welfare</i>	912,188	850,251	604,663	245,588
<i>Culture and Recreation</i>				
<i>Education - Library</i>				
<i>Other services and charges</i>	31,500	31,500	30,425	1,075
<i>Total Education - Library</i>	31,500	31,500	30,425	1,075
<i>Fairgrounds</i>				
<i>Personnel services</i>	117,208	118,268	118,269	(1)
<i>Benefits</i>	28,949	28,538	28,536	2
<i>Supplies</i>	11,500	9,704	9,702	2
<i>Other services and charges</i>	111,800	138,946	138,940	6
<i>Capital outlay</i>	20,000	9,040	9,040	--
<i>Total Fairgrounds</i>	289,457	304,496	304,487	9
<i>Softball</i>				
<i>Other services and charges</i>	35,000	35,000	35,000	--
<i>Capital outlay</i>	5,500	5,500	4,753	747
<i>Total Softball</i>	40,500	40,500	39,753	747
<i>Total Culture and Recreation</i>	361,457	376,496	374,665	1,831
<i>Conservation</i>				
<i>Extension Service</i>				
<i>Personnel services</i>	100,646	100,646	91,784	8,862
<i>Benefits</i>	24,793	25,229	23,851	1,378
<i>Supplies</i>	6,500	5,390	5,221	169
<i>Other services and charges</i>	18,800	19,474	19,007	467
<i>Total Extension Service</i>	150,739	150,739	139,863	10,876
<i>Soil Conservation</i>				
<i>Other services and charges</i>	4,000	4,000	4,000	--
<i>Total Soil Conservation</i>	4,000	4,000	4,000	--
<i>Total Conservation</i>	154,739	154,739	143,863	10,876

**WASHINGTON COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Data Processing</i>				
<i>Data Processing</i>				
<i>Other services and charges</i>	\$ 189,941	\$ 191,579	\$ 184,977	\$ 6,602
<i>Total Data Processing</i>	<u>189,941</u>	<u>191,579</u>	<u>184,977</u>	<u>6,602</u>
<i>Total Data Processing</i>	<u>189,941</u>	<u>191,579</u>	<u>184,977</u>	<u>6,602</u>
<b>Total disbursements</b>	<u>11,384,926</u>	<u>11,416,636</u>	<u>10,626,903</u>	<u>789,733</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>253,137</u>	<u>212,937</u>	<u>1,263,107</u>	<u>1,050,170</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	8,595	70,491	67,990	(2,501)
<i>Transfers out</i>	(988,983)	(988,983)	(988,983)	--
<i>Sale of capital assets</i>	2,000	2,000	35,838	33,838
<b>Total other financing sources (uses)</b>	<u>(978,388)</u>	<u>(916,492)</u>	<u>(885,155)</u>	<u>(31,337)</u>
<b>Net change in unrestricted cash balances</b>	<u>(725,251)</u>	<u>(703,555)</u>	<u>377,952</u>	<u>1,081,507</u>
<b>Unrestricted cash, January 1</b>	<u>5,932,807</u>	<u>5,932,807</u>	<u>5,932,807</u>	<u>--</u>
<b>Unrestricted cash, December 31</b>	<u>\$ 5,207,556</u>	<u>\$ 5,229,252</u>	<u>\$ 6,310,759</u>	<u>\$ 1,081,507</u>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT B-2**

*ROAD AND BRIDGE*

*BUDGETARY COMPARISON SCHEDULE*

*FOR THE YEAR ENDED DECEMBER 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Taxes</i>				
<i>Ad valorem tax</i>	\$ 3,537,713	\$ 3,537,713	\$ 3,538,637	\$ 924
<i>Penalty and interest</i>	50,000	50,000	30,695	(19,305)
<i>Total Taxes</i>	<u>3,587,713</u>	<u>3,587,713</u>	<u>3,569,332</u>	<u>(18,381)</u>
<i>Intergovernmental</i>				
<i>Federal shared revenues</i>	69,000	69,000	62,520	(6,480)
<i>Total Intergovernmental</i>	<u>69,000</u>	<u>69,000</u>	<u>62,520</u>	<u>(6,480)</u>
<i>Licenses, permits and fees</i>				
<i>Licenses, permits and fees</i>	835,000	835,000	827,425	(7,575)
<i>Total Licenses, permits and fees</i>	<u>835,000</u>	<u>835,000</u>	<u>827,425</u>	<u>(7,575)</u>
<i>Fines and forfeitures</i>				
<i>Fines and forfeitures</i>	285,000	285,000	286,341	1,341
<i>Total Fines and forfeitures</i>	<u>285,000</u>	<u>285,000</u>	<u>286,341</u>	<u>1,341</u>
<i>Interest</i>				
<i>Interest</i>	4,000	4,000	3,519	(481)
<i>Total Interest</i>	<u>4,000</u>	<u>4,000</u>	<u>3,519</u>	<u>(481)</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	1,000	1,000	30,238	29,238
<i>Total Miscellaneous</i>	<u>1,000</u>	<u>1,000</u>	<u>30,238</u>	<u>29,238</u>
<i>Total revenues</i>	<u>4,781,713</u>	<u>4,781,713</u>	<u>4,779,375</u>	<u>(2,338)</u>
<b>Disbursements:</b>				
<i>Current:</i>				
<i>Public transportation</i>				
<i>Personnel services</i>	948,391	948,391	875,972	72,419
<i>Benefits</i>	487,744	487,744	439,562	48,182
<i>Supplies</i>	442,200	447,140	380,646	66,494
<i>Other services and charges</i>	635,874	610,934	493,453	117,481
<i>Capital outlay</i>	2,280,004	2,300,004	2,010,897	289,107
<i>Total Public Transportation</i>	<u>4,794,213</u>	<u>4,794,213</u>	<u>4,200,530</u>	<u>593,683</u>
<i>Total disbursements</i>	<u>4,794,213</u>	<u>4,794,213</u>	<u>4,200,530</u>	<u>593,683</u>
<i>Excess (deficiency) of receipts over     (under) disbursements</i>	<u>(12,500)</u>	<u>(12,500)</u>	<u>578,845</u>	<u>591,345</u>
<i>Other financing sources (uses):</i>				
<i>Sale of capital assets</i>	12,500	12,500	14,566	2,066
<i>Total other financing sources (uses)</i>	<u>12,500</u>	<u>12,500</u>	<u>14,566</u>	<u>(2,066)</u>
<i>Net change in unrestricted cash balances</i>	<u>--</u>	<u>--</u>	<u>593,411</u>	<u>593,411</u>
<i>Unrestricted cash, January 1</i>	<u>1,843,677</u>	<u>1,843,677</u>	<u>1,843,677</u>	<u>--</u>
<i>Unrestricted cash, December 31</i>	<u>\$ 1,843,677</u>	<u>\$ 1,843,677</u>	<u>\$ 2,437,088</u>	<u>\$ 593,411</u>



**WASHINGTON COUNTY, TEXAS**  
**EMERGENCY MEDICAL SERVICE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**EXHIBIT B-3**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts:</b>				
<i>Charges for services</i>				
<i>Charges to customers</i>	\$ 1,909,000	\$ 1,909,000	\$ 1,784,965	\$ (124,035)
<i>Total Charges for services</i>	<u>1,909,000</u>	<u>1,909,000</u>	<u>1,784,965</u>	<u>(124,035)</u>
<i>Interest</i>				
<i>Interest</i>	1,100	1,100	1,031	(69)
<i>Total Interest</i>	<u>1,100</u>	<u>1,100</u>	<u>1,031</u>	<u>(69)</u>
<i>Miscellaneous</i>				
<i>Miscellaneous</i>	--	--	1,463	1,463
<i>Total Miscellaneous</i>	<u>--</u>	<u>--</u>	<u>1,463</u>	<u>1,463</u>
<i>Total receipts</i>	<u>1,910,100</u>	<u>1,910,100</u>	<u>1,787,459</u>	<u>(122,641)</u>
<b>Disbursements:</b>				
<b>Current:</b>				
<i>Health and welfare</i>				
<i>Emergency Medical Services</i>				
<i>Personnel services</i>	1,276,748	1,266,748	1,230,410	36,338
<i>Benefits</i>	494,562	494,562	486,721	7,841
<i>Supplies</i>	117,000	120,231	117,623	2,608
<i>Other services and charges</i>	286,000	294,576	299,971	(5,395)
<i>Capital outlay</i>	93,000	91,193	139,261	(48,068)
<i>Total Emergency Medical Services</i>	<u>2,267,310</u>	<u>2,267,310</u>	<u>2,273,986</u>	<u>(6,676)</u>
<i>Total Health and Welfare</i>	<u>2,267,310</u>	<u>2,267,310</u>	<u>2,273,986</u>	<u>(6,676)</u>
<i>Total disbursements</i>	<u>2,267,310</u>	<u>2,267,310</u>	<u>2,273,986</u>	<u>(6,676)</u>
<i>Excess (deficiency) of receipts over     (under) disbursements</i>	<u>(357,210)</u>	<u>(357,210)</u>	<u>(486,527)</u>	<u>(129,317)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	357,210	357,210	357,210	--
<i>Total other financing sources (uses)</i>	<u>357,210</u>	<u>357,210</u>	<u>357,210</u>	<u>--</u>
<i>Net change in unrestricted cash balances</i>	--	--	(129,317)	(129,317)
<i>Unrestricted cash, January 1</i>	150,217	150,217	150,217	--
<i>Unrestricted cash, December 31</i>	<u>\$ 150,217</u>	<u>\$ 150,217</u>	<u>\$ 20,900</u>	<u>\$ (129,317)</u>

# WASHINGTON COUNTY, TEXAS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2012

### A. Budgetary Information

Annual budgets are adopted on the cash basis of accounting for the General Fund; certain Special Revenue Funds (Road and Bridge, Emergency Medical Service, District Attorney, JP Technology, EMS Donations, Sheriff Forfeiture, Forfeiture of Assets, County Clerk Record Management Preservation, Records Management Preservation - District Clerk, and Archive Fee - County Clerk) and the Debt Service Fund (Tax Note Series 2007).

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available fund balance.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. No amendments may be made without Commissioners' Court approval to the total budget for each department within a fund. Thus, the legal level of budgetary control is at the department level. Some supplemental appropriations were required during the year.

### B. Budget/GAAP Reconciliation

The following is a reconciliation of net change in fund balances for budgeted funds to those funds on the modified accrual basis.

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures	Per GAAP Statements
General	\$377,952	\$41,851	(\$142,026)	\$277,777
Road and Bridge	593,411	145,345	(49,466)	689,290
Emergency Medical Services	(129,317)	1,425,493	(1,456,859)	(160,683)
Hwy 290/36	(6,857)	--	(33,233)	(40,090)
JP Technology Fund	5,355	--	--	5,355
District Attorney	(142,462)	--	(544)	(143,006)
EMS Donations	(8,136)	--	1,702	(6,434)
Sheriff Forfeiture Fund	791	--	--	791
County Clerk Record Management	(6,316)	--	--	(6,316)
Records Management District Clerk	3,418	--	--	3,418
Record Preservation	12,268	--	4,000	16,268
Archive Fee - County Clerk	9,032	--	19,550	28,582
Tobacco Settlement	(5,429)	--	31,311	25,882
Tax Note Series 2007	79,122	(1,345)	1,223	79,000

# WASHINGTON COUNTY, TEXAS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended December 31, 2012

### C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2012:

Special Revenue Funds	
Emergency Medical Service	\$120,601
Homeland Security	9,379

The deficits are expected to be made up by increased revenues in subsequent years, or operating transfers from the General Fund.

### D. Disbursements in Excess of Appropriations

The following funds had disbursements in excess of appropriations:

Special Revenue Funds:	
Emergency Medical Service	\$6,676
EMS Donations	9,186

### E. TCDRS Pension Plan Schedule of Funding Progress

#### Schedule of Actuarial Liabilities and Funding Progress

Actuarial valuation date	12/31/11	12/31/10	12/31/09
Actuarial value of assets	\$18,104,249	\$16,575,440	\$15,435,553
Actuarial Accrued Liability (AAL)	\$22,226,927	\$20,355,116	\$18,855,370
Unfunded AAL (UAAL)	\$4,122,678	\$3,779,676	\$3,419,817
Funded Ratio	81.45%	81.43%	81.86%
Annual Covered Payroll (actuarial)	\$7,349,000	\$7,025,296	\$7,051,177
UAAL as a Percentage of Covered Payroll	56.10%	53.80%	50.86%

### F. Washington County Employees Other Postemployment Benefits Plan Schedule of Funding Progress

The funding status of the OPEB plan as of December 31, 2012, follows:

Actuarial valuation date	12/31/12	12/31/11	12/31/10
Actuarial Valuation of Assets (AVA)	\$0	\$0	\$0
Actuarial Accrued Liability (AAL)	\$1,131,037	\$974,818	\$679,324
Unfunded Actuarial Accrued Asset	\$1,131,037	\$974,818	\$679,324
Funded Ratio	0.00%	0.00%	0.00%
Annual Covered Payroll	\$7,274,941	\$7,349,000	\$7,025,296
UAAL as % of payroll	15.55%	13.26%	9.67%

Note: The plan receives an actuarial valuation biennially.

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*Combining Statements and Budget Comparisons  
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.

OPEB Funding - Other Post Employment Benefits - This fund is used to accumulate monies to fund retiree health care benefits for all employees (except temporary staff) who must participate in TCDRS and are eligible to receive full retiree health benefits after retirement and until age 65.

Personnel Employee Testing - This fund is used to account for receipts and expenditures related to county personnel required medical testing while employed by Washington County.

Hwy 290/36 Fund - This fund is used to accumulate monies for the payment of the Hwy 290/36 Project.

JP Technology Fund - This fund is used to account for fees collected by the Justice of the Peace Courts and related expenditures for technological improvements in the Justice of the Peace Courts.

District Attorney Fund - This fund is used to account for revenues and expenditures related to the operation of the District Attorney's office.

EMS Depreciation Fund This fund is used to account for revenues and expenditures related to the purchase of an ambulance or EMS equipment.

EMS Donations Fund - This fund is used to account for donations to assist the Emergency Medical Service.

Rural Addressing Fund - This fund is used to account for the County's revenue and expenditures relating to rural addressing within Washington County.

Law Library Fund - This fund is used to account for maintenance and operations of a law library open to residents of the County. Financing is provided by fees collected in connection with civil suit filings.

Check & Process Fund - This fund is used to account for "hot check" fees received by the County Attorney.

Sheriff Escrow Fund -This fund is used to account for revenues and expenditures of Estray livestock.

Child Foster Care Fund - This fund is used to account for revenues and expenditures related to the Foster Care Program.

District Attorney Forfeiture Fund - This fund is used to account for receipts awarded by the courts to the District Attorney from forfeited drug proceeds, and the disbursements for the benefit of drug enforcement.

Sheriff Forfeiture Fund - This fund is used to account for receipts awarded by the courts to the Sheriff from forfeited drug proceeds, and the disbursements for the benefit of drug enforcement.

Forfeiture of Assets This fund is used to account for receipts awarded by the courts to the Sheriff from forfeited drug proceeds, and the disbursements for the benefit of drug enforcement.

County Clerk Record Management Fund - This fund is used to account for the collection of the County Clerk's statutory document preservation fee and the expenditure of those fees for records management and preservation services.

Records Management Preservation - District Clerk Fund This fund is used to account for the collection of the District Clerk's statutory document preservation fee and the expenditure of those fees for records management and preservation services.

County and District Court Technology Fund - This fund is used to account for fees paid by defendants in county and district courts to be used to fund costs of education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

Record Management Preservation Fund - This fund is used to account for the collection of the County statutory document preservation fee and the expenditure for records management and preservation services.

Archive Fee County Clerk Fund - This fund is used to account for the collection of the County statutory archive fee and the expenditures as stated in the Local Government Code 118.025

Constable Number One Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Constable Number One training.

Constable Number Three Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Constable Number Three training.

Constable Number Four Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Constable Number Four training.

Courthouse Security Fund - This fund is used to account for the collections and expenditures of fees for security services for buildings housing a County court, a County court at law or a District Court.

Unclaimed and Abandoned Property Fund - This fund is used to account for the collections and expenditures of unclaimed and abandoned property under Chapter 76 of Title 6, Unclaimed Property Code.

Unclaimed and Abandoned Property - This fund is used to account for

Homeland Security Fund - This fund is used to account for grants dedicated to improving the security position of the County.

Community Development Program Fund - This fund is used to account for a grant made to provide water utility improvements to a community in Washington County.

Tobacco Settlement Fund - This fund is used to account for tobacco settlement revenues received from the State of Texas.

Sheriff Equipment Grant Fund - This fund is used to account for a grant dedicated for equipment for law enforcement.

Sheriff's Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Sheriff Department training.

Clerks Election Fund - This fund is used to account for State funds received and related expenditures for public elections.

HAVA Grant Equipment Fund - This fund is used to account for equipment replacement fees from election services to be used to acquire replacement election equipment.

Brazos Valley Home Consortium Fund - This fund is used to account for pass through funding from HUD related to the Brazos Valley Home Consortium.

Rural Health Pilot Program Fund - This fund is used to account for a TDRA grant, revenues and expenditures related to the construction of the Washington County Health and Service Center.

TDRA Fund - This fund is used to account for a grant from TDRA Disaster Recovery for Emergency Generators located at the Brenham Water Treatment Plant and Faith Mission Emergency Relief Center.

Bail Bond - This fund is used to account for the collection and expenditure of funds under Chapter 1704 of the Texas Occupations Code to account for bail bonds in Washington County.

2008 Equipment Grant Fund - This fund is used to account for a grant dedicated to equipment for law enforcement.

SO Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees and other donations for Sheriff Department Training.

WC Equipment Fund - This fund is used to account for collection and expenditure of funds dedicated to equipment for law enforcement.

Hotel Motel Tax - This fund is used to account for the collection of Hotel Motel taxes in Washington County and any approved expenditure through Commissioners' Court.

Health County Rewards - This fund is used to account for rewards through Texas Association of Counties for county participation in Healthy County programs.

#### DEBT SERVICE

Debt Service Funds are used to account for the accumulation of resources for and the payment of General long-term debt and principal.

Tax Note Series 2007 Fund - This fund is used to account for the accumulation of resources and the payment of Tax Note Series 2007.

### FIDUCIARY FUNDS

#### PRIVATE PURPOSE TRUST FUNDS

Private Purpose Trust Funds are used to report all trust arrangements (other than pension and investment trust funds) under which principal and income benefit Individuals, private organizations, or other governments.

School Land Damage Fund - This fund is used to account for receipts and expenditures related to damages of the school land located in Tom Green County.

Permanent School Available Fund - This fund is used to account for receipts and expenditures related to the school land located in Tom Green County.

School Land Improvement Fund - This fund is used to account for receipts and expenditures related to improvements to the school land located in Tom Green County.

#### AGENCY FUNDS

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, or other governments.

Justice of the Peace Number One - This fund is used to account for the collection and disbursement of fines and fees.

Justice of the Peace Number Two - This fund is used to account for the collection and disbursement of fines and fees.

Justice of the Peace Number Three - This fund is used to account for the collection and disbursement of fines and fees.

Justice of the Peace Number Four - This fund is used to account for the collection and disbursement of fines and fees.

County Clerk - This fund is used to account for the collection of fines and fees and other costs and distribution of those monies.



District Clerk - This fund is used to account for the collection of fines and fees and other costs and distribution of those monies.

Sheriff - This fund is used to account for the collection of fees and other cost and distribution of those monies.

Tax Assessor Collector -This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

County Attorney - This fund is used to account for the collection of fees and other cost and distribution of those monies.

County Treasurer- This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Criminal Justice -This fund is used to account for receipts from court cost pending disposition to the County or other governments.

Narcotics - This fund is used to account for fees paid by convicted defendants of drug crimes.

Snack Fund - This fund is used to account for receipts and related expenditures from snack machines.

Forfeiture Fund - This fund is used to account for money seized by law enforcement and held awaiting court proceedings.

Cellular Phone - This fund is used to account for money held as a deposit by county employees to purchase a cell phone at a discounted rate with Washington County assuming limited liability for unpaid bills.

Community Service Restitution - This fund is used to account for money paid by defendants in lieu of community service.

Jail Board -This fund is used to account for money received from inmates monthly Social Security payment.

BPA/DA Seized Money - This fund is used to account for seized money until final disposition of the funds are made by the District Court.

**WASHINGTON COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2012

	Special Revenue Funds	Debt Service Fund  Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 2,699,149	\$ 417,225	\$ 3,116,374
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	161,917	161,917
Restricted assets:			
<i>Cash and cash equivalents</i>	--	430,643	430,643
<b>Total Assets</b>	<b>\$ 2,699,149</b>	<b>\$ 1,009,785</b>	<b>\$ 3,708,934</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>Liabilities:</b>			
<i>Accrued liabilities and other payables</i>	\$ 31,534	\$ --	\$ 31,534
<i>Due to other funds</i>	43,808	--	43,808
<b>Total Liabilities</b>	<b>75,342</b>	<b>--</b>	<b>75,342</b>
<b>Deferred Inflows of Resources:</b>			
<i>Deferred revenue</i>	--	159,557	159,557
<i>Taxes collected in advance</i>	--	430,643	430,643
<b>Total Deferred Inflows of Resources</b>	<b>--</b>	<b>590,200</b>	<b>590,200</b>
<b>Fund balances (deficits):</b>			
<i>Restricted</i>	2,124,503	419,585	2,544,088
<i>Committed</i>	508,683	--	508,683
<i>Unassigned</i>	(9,379)	--	(9,379)
<b>Total fund balances (deficits)</b>	<b>2,623,807</b>	<b>419,585</b>	<b>3,043,392</b>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <b>\$ 2,699,149</b>	 <b>\$ 1,009,785</b>	 <b>\$ 3,708,934</b>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Special Revenue Funds	Debt Service Fund  Tax Note Series 2007	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>			
<i>Taxes</i>	\$ 93,315	\$ 554,731	\$ 648,046
<i>Intergovernmental</i>	1,041,251	--	1,041,251
<i>Charges for services</i>	172,958	--	172,958
<i>Interest</i>	20,986	4,333	25,319
<i>Miscellaneous</i>	151,437	--	151,437
<b>Total revenues</b>	<u>1,479,947</u>	<u>559,064</u>	<u>2,039,011</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>General administration</i>	74,904	--	74,904
<i>Judicial</i>	840,842	--	840,842
<i>Public facilities</i>	3,415	--	3,415
<i>Public safety</i>	35,688	--	35,688
<i>Public transportation</i>	250,000	--	250,000
<i>Health and welfare</i>	826,173	--	826,173
<i>Culture and recreation</i>	98,416	--	98,416
<b>Debt service:</b>			
<i>Principal</i>	--	295,000	295,000
<i>Interest and fiscal charges</i>	--	185,064	185,064
<b>Total expenditures</b>	<u>2,129,438</u>	<u>480,064</u>	<u>2,609,502</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(649,491)</u>	 <u>79,000</u>	 <u>(570,491)</u>
 <b>Other financing sources (uses):</b>			
<i>Transfers in</i>	631,773	--	631,773
<i>Transfers out</i>	(67,990)	--	(67,990)
<b>Total other financing sources (uses)</b>	<u>563,783</u>	<u>--</u>	<u>563,783</u>
 <b>Net change in fund balances</b>	 <u>(85,708)</u>	 <u>79,000</u>	 <u>(6,708)</u>
 <b>Fund balances, January 1</b>	 <u>2,709,515</u>	 <u>340,585</u>	 <u>3,050,100</u>
<b>Fund balances, December 31</b>	<u>\$ 2,623,807</u>	<u>\$ 419,585</u>	<u>\$ 3,043,392</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2012

	OPEB Funding	Personnel Employee Testing	HWY 290/36	JP Technology
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 216,440	\$ 18,457	\$ 954,000	\$ 70,748
<b>Total Assets</b>	<u>\$ 216,440</u>	<u>\$ 18,457</u>	<u>\$ 954,000</u>	<u>\$ 70,748</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	--	33,233	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>33,233</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances (deficits):</b>				
<i>Restricted</i>	--	--	920,767	70,748
<i>Committed</i>	216,440	18,457	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>216,440</u>	<u>18,457</u>	<u>920,767</u>	<u>70,748</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 216,440</u>	 <u>\$ 18,457</u>	 <u>\$ 954,000</u>	 <u>\$ 70,748</u>

<u>District Attorney</u>	<u>EMS Depreciation</u>	<u>EMS Donations</u>	<u>Rural Addressing</u>	<u>Law Library</u>
\$ 93,905	\$ 4,718	\$ 90,683	\$ 142,625	\$ 28,033
<u>\$ 93,905</u>	<u>\$ 4,718</u>	<u>\$ 90,683</u>	<u>\$ 142,625</u>	<u>\$ 28,033</u>
\$ 31,534	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>31,534</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
62,371	--	--	--	28,033
--	4,718	90,683	142,625	--
--	--	--	--	--
<u>62,371</u>	<u>4,718</u>	<u>90,683</u>	<u>142,625</u>	<u>28,033</u>
<u>\$ 93,905</u>	<u>\$ 4,718</u>	<u>\$ 90,683</u>	<u>\$ 142,625</u>	<u>\$ 28,033</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2012

	Check and Process	Sheriff Escrow	Child Foster Care	District Attorney Forfeiture
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 33,884	\$ 12,442	\$ 72,570	\$ 9,407
<b>Total Assets</b>	<u>\$ 33,884</u>	<u>\$ 12,442</u>	<u>\$ 72,570</u>	<u>\$ 9,407</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances (deficits):</b>				
<i>Restricted</i>	33,884	12,442	72,570	9,407
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>33,884</u>	<u>12,442</u>	<u>72,570</u>	<u>9,407</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 33,884</u>	<u>\$ 12,442</u>	<u>\$ 72,570</u>	<u>\$ 9,407</u>

Sheriff Forfeiture	Forfeiture of Assets	C.C. Record Management Preservation	Records Management Preservation DC	County and District Court Technology
\$ 3,197	\$ 11,084	\$ 47,247	\$ 16,072	\$ 5,622
<u>\$ 3,197</u>	<u>\$ 11,084</u>	<u>\$ 47,247</u>	<u>\$ 16,072</u>	<u>\$ 5,622</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
3,197	11,084	47,247	16,072	5,622
--	--	--	--	--
--	--	--	--	--
<u>3,197</u>	<u>11,084</u>	<u>47,247</u>	<u>16,072</u>	<u>5,622</u>
<u>\$ 3,197</u>	<u>\$ 11,084</u>	<u>\$ 47,247</u>	<u>\$ 16,072</u>	<u>\$ 5,622</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2012

	Record Preservation	Archive Fee County Clerk	Constable #1 Training Fund	Constable #3 Training Fund
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 224,791	\$ 43,848	\$ 707	\$ 7,518
<b>Total Assets</b>	<u>\$ 224,791</u>	<u>\$ 43,848</u>	<u>\$ 707</u>	<u>\$ 7,518</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances (deficits):</b>				
<i>Restricted</i>	224,791	43,848	707	7,518
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>224,791</u>	<u>43,848</u>	<u>707</u>	<u>7,518</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 224,791</u>	 <u>\$ 43,848</u>	 <u>\$ 707</u>	 <u>\$ 7,518</u>



Constable #4 Training Fund	Courthouse Security	Unclaimed and Abandoned Property	Homeland Security	Community Development Program
\$ 7,431	\$ 113,871	\$ 7,811	\$ 1,196	\$ 387
<u>\$ 7,431</u>	<u>\$ 113,871</u>	<u>\$ 7,811</u>	<u>\$ 1,196</u>	<u>\$ 387</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	10,575	--
--	--	--	<u>10,575</u>	--
--	--	--	--	--
--	--	--	--	--
7,431	113,871	7,811	--	387
--	--	--	--	--
--	--	--	(9,379)	--
<u>7,431</u>	<u>113,871</u>	<u>7,811</u>	<u>(9,379)</u>	<u>387</u>
<u>\$ 7,431</u>	<u>\$ 113,871</u>	<u>\$ 7,811</u>	<u>\$ 1,196</u>	<u>\$ 387</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2012

	Tobacco Settlement	Sheriff's Equipment Grant	Clerks Election	HAVA Grant Equipment
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 364,191	\$ 2,055	\$ 24,499	\$ 3,440
<b>Total Assets</b>	<u>\$ 364,191</u>	<u>\$ 2,055</u>	<u>\$ 24,499</u>	<u>\$ 3,440</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<i>Accrued liabilities and other payables</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other funds</i>	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
<i>Deferred revenue</i>	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances (deficits):</b>				
<i>Restricted</i>	364,191	2,055	--	3,440
<i>Committed</i>	--	--	24,499	--
<i>Unassigned</i>	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>364,191</u>	<u>2,055</u>	<u>24,499</u>	<u>3,440</u>
 <i>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</i>	 <u>\$ 364,191</u>	 <u>\$ 2,055</u>	 <u>\$ 24,499</u>	 <u>\$ 3,440</u>

Brazos Valley Home Consortium	Rural Health Pilot Program	TDRA	Bail Bond	2008 Equipment Grant
\$ 193	\$ 26,372	\$ 33	\$ 11,261	\$ 50
<u>\$ 193</u>	<u>\$ 26,372</u>	<u>\$ 33</u>	<u>\$ 11,261</u>	<u>\$ 50</u>
\$ --	\$ --	\$ --	\$ --	\$ --
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
193	26,372	33	--	50
--	--	--	11,261	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>193</u>	<u>26,372</u>	<u>33</u>	<u>11,261</u>	<u>50</u>
<u>\$ 193</u>	<u>\$ 26,372</u>	<u>\$ 33</u>	<u>\$ 11,261</u>	<u>\$ 50</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING BALANCE SHEET

## NONMAJOR SPECIAL REVENUE FUNDS

DECEMBER 31, 2012

	SO Training Fund	WC Equipment Fund
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 2,163	\$ 6,092
<b>Total Assets</b>	<u>\$ 2,163</u>	<u>\$ 6,092</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<b>Liabilities:</b>		
<i>Accrued liabilities and other payables</i>	\$ --	\$ --
<i>Due to other funds</i>	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>		
<i>Deferred revenue</i>	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>
<b>Fund balances (deficits):</b>		
<i>Restricted</i>	2,163	6,092
<i>Committed</i>	--	--
<i>Unassigned</i>	--	--
<b>Total fund balances (deficits)</b>	<u>2,163</u>	<u>6,092</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 2,163</u>	<u>\$ 6,092</u>

Hotel Motel Tax	Healthy County Rewards	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 18,815	\$ 1,291	\$ 2,699,149
<u>\$ 18,815</u>	<u>\$ 1,291</u>	<u>\$ 2,699,149</u>
\$ --	\$ --	\$ 31,534
<u>--</u>	<u>--</u>	<u>43,808</u>
<u>--</u>	<u>--</u>	<u>75,342</u>
--	--	--
<u>--</u>	<u>--</u>	<u>--</u>
18,815	1,291	2,124,503
--	--	508,683
--	--	(9,379)
<u>18,815</u>	<u>1,291</u>	<u>2,623,807</u>
<u>\$ 18,815</u>	<u>\$ 1,291</u>	<u>\$ 2,699,149</u>

# WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	OPEB Funding	Personnel Employee Testing	HWY 290/36	JP Technology
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	--	--	--	17,578
<i>Interest</i>	1,815	218	9,910	--
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>1,815</u>	<u>218</u>	<u>9,910</u>	<u>17,578</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	13,038	--	--
<i>Judicial</i>	--	--	--	12,223
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	250,000	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<b>Total expenditures</b>	<u>--</u>	<u>13,038</u>	<u>250,000</u>	<u>12,223</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,815</u>	<u>(12,820)</u>	<u>(240,090)</u>	<u>5,355</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	200,000	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>200,000</u>	<u>--</u>
<b>Net change in fund balances</b>	<u>1,815</u>	<u>(12,820)</u>	<u>(40,090)</u>	<u>5,355</u>
<b>Fund balances, January 1</b>	<u>214,625</u>	<u>31,277</u>	<u>960,857</u>	<u>65,393</u>
<b>Fund balances (deficit), December 31</b>	<u>\$ 216,440</u>	<u>\$ 18,457</u>	<u>\$ 920,767</u>	<u>\$ 70,748</u>

District Attorney	EMS Depreciation	EMS Donations	Rural Addressing	Law Library
\$ --	\$ --	\$ --	\$ --	\$ --
312,768	--	--	--	--
--	--	--	--	11,680
--	40	11	419	700
344	--	113,707	1,064	--
<u>313,112</u>	<u>40</u>	<u>113,718</u>	<u>1,483</u>	<u>12,380</u>
--	--	--	2,481	5,370
819,996	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	120,152	--	--
--	--	--	--	--
<u>819,996</u>	<u>--</u>	<u>120,152</u>	<u>2,481</u>	<u>5,370</u>
(506,884)	40	(6,434)	(998)	7,010
425,773	--	--	--	--
(61,895)	--	--	--	--
<u>363,878</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(143,006)	40	(6,434)	(998)	7,010
205,377	4,678	97,117	143,623	21,023
<u>\$ 62,371</u>	<u>\$ 4,718</u>	<u>\$ 90,683</u>	<u>\$ 142,625</u>	<u>\$ 28,033</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Check and Process	Sheriff Escrow	Child Foster Care	District Attorney Forfeiture
<b>Revenues:</b>				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--
Charges for services	6,978	--	--	1,500
Interest	--	--	944	77
Miscellaneous	--	3,997	3,071	5,288
<b>Total revenues</b>	<b>6,978</b>	<b>3,997</b>	<b>4,015</b>	<b>6,865</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General administration	--	--	--	--
Judicial	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	874	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	14,152	--
Culture and recreation	--	--	--	--
<b>Total expenditures</b>	<b>--</b>	<b>874</b>	<b>14,152</b>	<b>--</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>6,978</b>	<b>3,123</b>	<b>(10,137)</b>	<b>6,865</b>
<b>Other financing sources (uses):</b>				
Transfers in	--	--	6,000	--
Transfers out	(6,095)	--	--	--
<b>Total other financing sources (uses)</b>	<b>(6,095)</b>	<b>--</b>	<b>6,000</b>	<b>--</b>
<b>Net change in fund balances</b>	<b>883</b>	<b>3,123</b>	<b>(4,137)</b>	<b>6,865</b>
Fund balances, January 1	33,001	9,319	76,707	2,542
Fund balances (deficit), December 31	\$ 33,884	\$ 12,442	\$ 72,570	\$ 9,407



Sheriff Forfeiture	Forfeiture of Assets	C.C. Record Management Preservation	Records Management Preservation DC	County and District Court Technology
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
765	--	40,954	5,865	2,457
26	104	322	129	--
--	--	--	--	--
<u>791</u>	<u>104</u>	<u>41,276</u>	<u>5,994</u>	<u>2,457</u>
--	--	47,592	--	--
--	--	--	2,576	--
--	--	--	--	--
--	2,751	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>2,751</u>	<u>47,592</u>	<u>2,576</u>	<u>--</u>
791	(2,647)	(6,316)	3,418	2,457
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
791	(2,647)	(6,316)	3,418	2,457
2,406	13,731	53,563	12,654	3,165
<u>\$ 3,197</u>	<u>\$ 11,084</u>	<u>\$ 47,247</u>	<u>\$ 16,072</u>	<u>\$ 5,622</u>

# WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Record Preservation	Archive Fee County Clerk	Constable #1 Training Fund	Constable #2 Training Fund
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	--	--	--
<i>Charges for services</i>	19,163	33,592	--	--
<i>Interest</i>	1,855	--	10	5
<i>Miscellaneous</i>	--	--	--	--
<b>Total revenues</b>	<u>21,018</u>	<u>33,592</u>	<u>10</u>	<u>5</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	5,010	--	--
<i>Judicial</i>	4,750	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	508	672
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<b>Total expenditures</b>	<u>4,750</u>	<u>5,010</u>	<u>508</u>	<u>672</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>16,268</u>	<u>28,582</u>	<u>(498)</u>	<u>(667)</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	<u>16,268</u>	<u>28,582</u>	<u>(498)</u>	<u>(667)</u>
<b>Fund balances, January 1</b>	<u>208,523</u>	<u>15,266</u>	<u>1,205</u>	<u>667</u>
<b>Fund balances (deficit), December 31</b>	<u>\$ 224,791</u>	<u>\$ 43,848</u>	<u>\$ 707</u>	<u>\$ --</u>

Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security	Unclaimed and Abandoned Property	Homeland Security
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	14,305
--	--	29,926	--	--
67	61	--	66	83
--	--	--	388	--
<u>67</u>	<u>61</u>	<u>29,926</u>	<u>454</u>	<u>14,388</u>
--	--	--	--	--
--	--	--	--	--
1,048	--	3,415	--	24,880
--	--	--	--	--
--	--	--	--	--
<u>1,048</u>	<u>--</u>	<u>3,415</u>	<u>--</u>	<u>24,880</u>
<u>(981)</u>	<u>61</u>	<u>26,511</u>	<u>454</u>	<u>(10,492)</u>
--	--	--	--	--
--	--	--	--	--
<u>(981)</u>	<u>61</u>	<u>26,511</u>	<u>454</u>	<u>(10,492)</u>
8,499	7,370	87,360	7,357	1,113
<u>\$ 7,518</u>	<u>\$ 7,431</u>	<u>\$ 113,871</u>	<u>\$ 7,811</u>	<u>\$ (9,379)</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Community Development Program	Tobacco Settlement	Sheriff's Equipment Grant	Clerks Election
<b>Revenues:</b>				
<i>Taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Intergovernmental</i>	--	22,886	--	--
<i>Charges for services</i>	--	--	--	--
<i>Interest</i>	3	2,996	17	210
<i>Miscellaneous</i>	--	--	--	4,945
<b>Total revenues</b>	<u>3</u>	<u>25,882</u>	<u>17</u>	<u>5,155</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General administration</i>	--	--	--	137
<i>Judicial</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Culture and recreation</i>	--	--	--	--
<b>Total expenditures</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>137</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3</u>	<u>25,882</u>	<u>17</u>	<u>5,018</u>
<b>Other financing sources (uses):</b>				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	<u>3</u>	<u>25,882</u>	<u>17</u>	<u>5,018</u>
<b>Fund balances, January 1</b>	<u>384</u>	<u>338,309</u>	<u>2,038</u>	<u>19,481</u>
<b>Fund balances (deficit), December 31</b>	<u>\$ 387</u>	<u>\$ 364,191</u>	<u>\$ 2,055</u>	<u>\$ 24,499</u>

HAVA Grant Equipment	Brazos Valley Home Consortium	Rural Health Pilot Program	TDRA	Bail Bond
\$ --	\$ --	\$ --	\$ --	\$ --
--	691,292	--	--	--
--	--	--	--	2,500
--	--	227	--	89
--	--	--	--	9,969
<u>--</u>	<u>691,292</u>	<u>227</u>	<u>--</u>	<u>12,558</u>
--	--	--	--	--
--	--	--	--	1,297
--	--	--	--	--
--	--	--	--	--
--	691,099	770	--	--
--	--	--	--	--
<u>--</u>	<u>691,099</u>	<u>770</u>	<u>--</u>	<u>1,297</u>
--	193	(543)	--	11,261
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	193	(543)	--	11,261
3,440	--	26,915	33	--
<u>\$ 3,440</u>	<u>\$ 193</u>	<u>\$ 26,372</u>	<u>\$ 33</u>	<u>\$ 11,261</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012

	2008 Equipment Grant	SO Training Fund
Revenues:		
<i>Taxes</i>	\$ --	\$ --
<i>Intergovernmental</i>	--	--
<i>Charges for services</i>	--	--
<i>Interest</i>	--	32
<i>Miscellaneous</i>	--	--
<b>Total revenues</b>	<u>          --</u>	<u>          32</u>
Expenditures:		
Current:		
<i>General administration</i>	--	--
<i>Judicial</i>	--	--
<i>Public facilities</i>	--	--
<i>Public safety</i>	--	4,900
<i>Public transportation</i>	--	--
<i>Health and welfare</i>	--	--
<i>Culture and recreation</i>	--	--
<b>Total expenditures</b>	<u>          --</u>	<u>         4,900</u>
Excess (deficiency) of revenues over (under) expenditures	<u>          --</u>	<u>         (4,868)</u>
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	--	--
<b>Total other financing sources (uses)</b>	<u>          --</u>	<u>          --</u>
Net change in fund balances	--	(4,868)
Fund balances, January 1	50	7,031
Fund balances (deficit), December 31	<u>\$ 50</u>	<u>\$ 2,163</u>

WC Equipment Fund	Hotel Motel Tax	Healthy County Rewards	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ 93,315	\$ --	\$ 93,315
--	--	--	1,041,251
--	--	--	172,958
43	500	7	20,986
6,104	--	2,560	151,437
<u>6,147</u>	<u>93,815</u>	<u>2,567</u>	<u>1,479,947</u>
--	--	1,276	74,904
--	--	--	840,842
--	--	--	3,415
55	--	--	35,688
--	--	--	250,000
--	--	--	826,173
--	98,416	--	98,416
<u>55</u>	<u>98,416</u>	<u>1,276</u>	<u>2,129,438</u>
<u>6,092</u>	<u>(4,601)</u>	<u>1,291</u>	<u>(649,491)</u>
--	--	--	631,773
--	--	--	(67,990)
--	--	--	563,783
6,092	(4,601)	1,291	(85,708)
--	23,416	--	2,709,515
<u>\$ 6,092</u>	<u>\$ 18,815</u>	<u>\$ 1,291</u>	<u>\$ 2,623,807</u>

**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-5

HWY 290/36

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 4,000	\$ 9,910	\$ 5,910
Total Interest	<u>4,000</u>	<u>9,910</u>	<u>5,910</u>
Total revenues	<u>4,000</u>	<u>9,910</u>	<u>5,910</u>
Disbursements:			
Current:			
Public transportation			
Public transportation	278,000	250,000	28,000
Total Public Transportation	<u>278,000</u>	<u>250,000</u>	<u>28,000</u>
Total disbursements	<u>278,000</u>	<u>250,000</u>	<u>28,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(274,000)</u>	<u>(240,090)</u>	<u>33,910</u>
Other financing sources (uses):			
Transfers in	200,000	233,233	33,233
Total other financing sources (uses)	<u>200,000</u>	<u>233,233</u>	<u>33,233</u>
Net change in unrestricted cash balances	(74,000)	(6,857)	67,143
Unrestricted cash, January 1	960,857	960,857	--
Unrestricted cash, December 31	<u>\$ 886,857</u>	<u>\$ 954,000</u>	<u>\$ 67,143</u>



**WASHINGTON COUNTY, TEXAS**  
 JP TECHNOLOGY FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Charges for services</i>			
Justice court number one fees	\$ 6,000	\$ 4,834	\$ (1,166)
Justice court number one two	3,500	2,518	(982)
Justice court number one three	4,000	3,728	(272)
Justice court number one four	8,000	6,498	(1,502)
Total Charges for services	<u>21,500</u>	<u>17,578</u>	<u>(3,922)</u>
Total receipts	<u>21,500</u>	<u>17,578</u>	<u>(3,922)</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>Judicial</i>			
<i>Justice Court Number One</i>			
Supplies	6,234	5,567	667
Other services and charges	7,035	6,446	589
Capital outlay	19,731	210	19,521
Total Justice Court Number One	<u>33,000</u>	<u>12,223</u>	<u>20,777</u>
Total Judicial	<u>33,000</u>	<u>12,223</u>	<u>20,777</u>
Total disbursements	<u>33,000</u>	<u>12,223</u>	<u>20,777</u>
Net change in unrestricted cash balances	(11,500)	5,355	16,855
Unrestricted cash, January 1	65,393	65,393	--
Unrestricted cash, December 31	<u>\$ 53,893</u>	<u>\$ 70,748</u>	<u>\$ 16,855</u>

**WASHINGTON COUNTY, TEXAS**  
DISTRICT ATTORNEY  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Intergovernmental</i>			
<i>Federal shared revenues</i>	\$ 283,848	\$ 306,678	\$ 22,830
<i>State shared revenues</i>	30,700	6,090	(24,610)
<i>Total Intergovernmental</i>	<u>314,548</u>	<u>312,768</u>	<u>(1,780)</u>
<i>Miscellaneous</i>			
<i>Miscellaneous</i>	1,500	344	(1,156)
<i>Total Miscellaneous</i>	<u>1,500</u>	<u>344</u>	<u>(1,156)</u>
<b>Total receipts</b>	<u>316,048</u>	<u>313,112</u>	<u>(2,936)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>Judicial</i>			
<i>District Attorney</i>			
<i>Personnel services</i>	478,714	467,584	11,130
<i>Benefits</i>	178,679	162,592	16,087
<i>Supplies</i>	13,950	7,804	6,146
<i>Other services and charges</i>	215,466	181,472	33,994
<i>Total District Attorney</i>	<u>886,809</u>	<u>819,452</u>	<u>67,357</u>
<i>Total Judicial</i>	<u>886,809</u>	<u>819,452</u>	<u>67,357</u>
<b>Total disbursements</b>	<u>886,809</u>	<u>819,452</u>	<u>67,357</u>
<b>Excess (deficiency) of receipts over (under) disbursements</b>	<u>(570,761)</u>	<u>(506,340)</u>	<u>64,421</u>
<b>Other financing sources (uses):</b>			
<i>Transfers in</i>	425,773	425,773	--
<i>Transfers out</i>	(61,895)	(61,895)	--
<b>Total other financing sources (uses)</b>	<u>363,878</u>	<u>363,878</u>	<u>--</u>
<b>Net change in unrestricted cash balances</b>	<u>(206,883)</u>	<u>(142,462)</u>	<u>64,421</u>
<b>Unrestricted cash, January 1</b>	<u>236,367</u>	<u>236,367</u>	<u>--</u>
<b>Unrestricted cash, December 31</b>	<u>\$ 29,484</u>	<u>\$ 93,905</u>	<u>\$ 64,421</u>

**WASHINGTON COUNTY, TEXAS**  
 EMS DONATIONS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
<i>Interest</i>			
<i>Interest</i>	\$ --	\$ 11	\$ 11
<i>Total Interest</i>	<u>    --</u>	<u>    11</u>	<u>    11</u>
<i>Miscellaneous</i>			
<i>Contributions and donations</i>	40,000	59,451	19,451
<i>Total Miscellaneous</i>	<u>40,000</u>	<u>59,451</u>	<u>19,451</u>
<b>Total revenues</b>	<u>40,000</u>	<u>59,462</u>	<u>19,462</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<i>Health and welfare</i>			
<i>Emergency Medical Services</i>			
<i>Benefits</i>	6,193	6,193	--
<i>Supplies</i>	18,985	28,172	(9,187)
<i>Other services and charges</i>	11,833	11,832	1
<i>Capital outlay</i>	21,401	21,401	--
<i>Total Emergency Medical Services</i>	<u>58,412</u>	<u>67,598</u>	<u>(9,186)</u>
<i>Total Health and Welfare</i>	<u>58,412</u>	<u>67,598</u>	<u>(9,186)</u>
<b>Total expenditures</b>	<u>58,412</u>	<u>67,598</u>	<u>(9,186)</u>
<b>Net change in unrestricted cash balances</b>	(18,412)	(8,136)	10,276
<b>Unrestricted cash, January 1</b>	98,819	98,819	--
<b>Unrestricted cash, December 31</b>	<u>\$ 80,407</u>	<u>\$ 90,683</u>	<u>\$ 10,276</u>

**WASHINGTON COUNTY, TEXAS**  
**SHERIFF FORFEITURE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ --	\$ 765	\$ 765
<i>Total Charges for services</i>	<u>    --</u>	<u>    765</u>	<u>    765</u>
<i>Interest</i>			
<i>Interest</i>	--	26	26
<i>Total Interest</i>	<u>    --</u>	<u>    26</u>	<u>    26</u>
<i>Total receipts</i>	<u>    --</u>	<u>    791</u>	<u>    791</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>Public safety</i>			
<i>Sheriff</i>			
<i>Supplies</i>	2,394	--	2,394
<i>Total Sheriff</i>	<u>    2,394</u>	<u>    --</u>	<u>    2,394</u>
<i>Total Public Safety</i>	<u>    2,394</u>	<u>    --</u>	<u>    2,394</u>
<i>Total disbursements</i>	<u>    2,394</u>	<u>    --</u>	<u>    2,394</u>
Net change in unrestricted cash balances	(2,394)	791	3,185
Unrestricted cash, January 1	2,406	2,406	--
Unrestricted cash December 31	<u>\$ 12</u>	<u>\$ 3,197</u>	<u>\$ 3,185</u>

**WASHINGTON COUNTY, TEXAS**  
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 40,500	\$ 40,954	\$ 454
<i>Total Charges for services</i>	<u>40,500</u>	<u>40,954</u>	<u>454</u>
<i>Interest</i>			
<i>Interest</i>	500	322	(178)
<i>Total Interest</i>	<u>500</u>	<u>322</u>	<u>(178)</u>
<b>Total receipts</b>	<u>41,000</u>	<u>41,276</u>	<u>276</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Supplies</i>	9,065	9,065	--
<i>Other services and charges</i>	26,992	26,991	1
<i>Capital outlay</i>	11,537	11,536	1
<i>Total County Clerk</i>	<u>47,594</u>	<u>47,592</u>	<u>2</u>
<i>Total General Administration</i>	<u>47,594</u>	<u>47,592</u>	<u>2</u>
<b>Total disbursements</b>	<u>47,594</u>	<u>47,592</u>	<u>2</u>
<b>Net change in unrestricted cash balances</b>	<b>(6,594)</b>	<b>(6,316)</b>	<b>278</b>
<b>Unrestricted cash, January 1</b>	<b>53,563</b>	<b>53,563</b>	<b>--</b>
<b>Unrestricted cash, December 31</b>	<b>\$ <u>46,969</u></b>	<b>\$ <u>47,247</u></b>	<b>\$ <u>278</u></b>

**WASHINGTON COUNTY, TEXAS**

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 5,230	\$ 5,865	\$ 635
Total Charges for services	<u>5,230</u>	<u>5,865</u>	<u>635</u>
Interest			
Interest	75	129	54
Total Interest	<u>75</u>	<u>129</u>	<u>54</u>
Total receipts	<u>5,305</u>	<u>5,994</u>	<u>689</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	3,650	2,576	1,074
Total District Clerk	<u>3,650</u>	<u>2,576</u>	<u>1,074</u>
Total Judicial	<u>3,650</u>	<u>2,576</u>	<u>1,074</u>
Total disbursements	<u>3,650</u>	<u>2,576</u>	<u>1,074</u>
Net change in unrestricted cash balances	1,655	3,418	1,763
Unrestricted cash, January 1	13,704	12,654	(1,050)
Unrestricted cash, December 31	<u>\$ 15,359</u>	<u>\$ 16,072</u>	<u>\$ 713</u>

**WASHINGTON COUNTY, TEXAS**  
 RECORD PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 18,000	\$ 19,163	\$ 1,163
<i>Total Charges for services</i>	<u>18,000</u>	<u>19,163</u>	<u>1,163</u>
<i>Interest</i>			
<i>Interest</i>	1,700	1,855	155
<i>Total Interest</i>	<u>1,700</u>	<u>1,855</u>	<u>155</u>
<i>Total receipts</i>	<u>19,700</u>	<u>21,018</u>	<u>1,318</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>Judicial</i>			
<i>District Clerk</i>			
<i>Other services and charges</i>	4,751	4,750	1
<i>Capital outlay</i>	4,000	4,000	--
<i>Total District Clerk</i>	<u>8,751</u>	<u>8,750</u>	<u>1</u>
<i>Total Judicial</i>	<u>8,751</u>	<u>8,750</u>	<u>1</u>
<i>Total disbursements</i>	<u>8,751</u>	<u>8,750</u>	<u>1</u>
Net change in unrestricted cash balances	10,949	12,268	1,319
Unrestricted cash, January 1	212,523	212,523	--
Unrestricted cash, December 31	<u>\$ 223,472</u>	<u>\$ 224,791</u>	<u>\$ 1,319</u>

**WASHINGTON COUNTY, TEXAS**  
ARCHIVE FEE - COUNTY CLERK  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Charges for services</i>			
<i>Fees of office</i>	\$ 31,000	\$ 33,592	\$ 2,592
<i>Total Charges for services</i>	<u>31,000</u>	<u>33,592</u>	<u>2,592</u>
<b>Total receipts</b>	<u>31,000</u>	<u>33,592</u>	<u>2,592</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>General Administration</i>			
<i>County Clerk</i>			
<i>Other services and charges</i>	25,500	24,560	940
<i>Capital outlay</i>	40,000	--	40,000
<i>Total County Clerk</i>	<u>65,500</u>	<u>24,560</u>	<u>40,940</u>
<i>Total General Administration</i>	<u>65,500</u>	<u>24,560</u>	<u>40,940</u>
<b>Total disbursements</b>	<u>65,500</u>	<u>24,560</u>	<u>40,940</u>
<b>Net change in unrestricted cash balances</b>	<b>(34,500)</b>	<b>9,032</b>	<b>43,532</b>
<b>Unrestricted cash, January 1</b>	<b>34,816</b>	<b>34,816</b>	<b>--</b>
<b>Unrestricted cash, December 31</b>	<b><u>\$ 316</u></b>	<b><u>\$ 43,848</u></b>	<b><u>\$ 43,532</u></b>



**WASHINGTON COUNTY, TEXAS**  
 TOBACCO SETTLEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Intergovernmental</i>			
<i>State shared revenues</i>	\$ 15,000	\$ 22,886	\$ 7,886
<i>Total Intergovernmental</i>	<u>15,000</u>	<u>22,886</u>	<u>7,886</u>
<i>Interest</i>			
<i>Interest</i>	2,500	2,996	496
<i>Total Interest</i>	<u>2,500</u>	<u>2,996</u>	<u>496</u>
<b>Total receipts</b>	<u>17,500</u>	<u>25,882</u>	<u>8,382</u>
<b>Disbursements:</b>			
<b>Current:</b>			
<i>Public safety</i>			
<i>Sheriff</i>			
<i>Capital outlay</i>	31,500	31,311	189
<i>Total Sheriff</i>	<u>31,500</u>	<u>31,311</u>	<u>189</u>
<i>Total Public Safety</i>	<u>31,500</u>	<u>31,311</u>	<u>189</u>
<b>Total disbursements</b>	<u>31,500</u>	<u>31,311</u>	<u>189</u>
<b>Net change in unrestricted cash balances</b>	<b>(14,000)</b>	<b>(5,429)</b>	<b>8,571</b>
<b>Unrestricted cash, January 1</b>	<b>369,620</b>	<b>369,620</b>	<b>--</b>
<b>Unrestricted cash, December 31</b>	<b>\$ <u>355,620</u></b>	<b>\$ <u>364,191</u></b>	<b>\$ <u>8,571</u></b>

**WASHINGTON COUNTY, TEXAS**  
TAX NOTE SERIES 2007  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
<b>Receipts:</b>			
<i>Taxes</i>			
<i>Ad valorem tax</i>	\$ 481,030	\$ 549,950	\$ 68,920
<i>Penalty and interest</i>	5,100	4,904	(196)
<i>Total Taxes</i>	<u>486,130</u>	<u>554,854</u>	<u>68,724</u>
<i>Interest</i>			
<i>Interest</i>	3,100	4,332	1,232
<i>Total Interest</i>	<u>3,100</u>	<u>4,332</u>	<u>1,232</u>
<i>Total receipts</i>	<u>489,230</u>	<u>559,186</u>	<u>69,956</u>
<b>Disbursements:</b>			
<i>Debt service:</i>			
<i>Principal</i>	295,000	295,000	--
<i>Interest and fiscal charges</i>	<u>186,164</u>	<u>185,064</u>	<u>1,100</u>
<i>Total disbursements</i>	<u>481,164</u>	<u>480,064</u>	<u>1,100</u>
Net change in unrestricted cash balances	8,066	79,122	71,056
Unrestricted cash, January 1	338,103	338,103	--
Unrestricted cash, December 31	<u>\$ 346,169</u>	<u>\$ 417,225</u>	<u>\$ 71,056</u>

**WASHINGTON COUNTY, TEXAS**  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 PRIVATE-PURPOSE TRUST FUNDS  
 DECEMBER 31, 2012

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-7)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 37,230	\$ 1,311,632	\$ 124,154	\$ 1,473,016
<b>Total Assets</b>	<u>\$ 37,230</u>	<u>\$ 1,311,632</u>	<u>\$ 124,154</u>	<u>\$ 1,473,016</u>
<b>NET ASSETS</b>				
<i>Held in trust for other purposes</i>	<u>\$ 37,230</u>	<u>\$ 1,311,632</u>	<u>\$ 124,154</u>	<u>\$ 1,473,016</u>

**WASHINGTON COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 ALL PRIVATE-PURPOSE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
<b>Additions:</b>				
Investment Income	\$ 293	\$ 11,673	\$ 913	\$ 12,879
Lease income	--	206,157	16,838	222,995
Miscellaneous	--	6,980	--	6,980
Total Additions	<u>293</u>	<u>224,810</u>	<u>17,751</u>	<u>242,854</u>
<b>Deductions:</b>				
Administrative Expenses	--	35,384	--	35,384
Payments to schools	--	196,597	--	196,597
Total Deductions	<u>--</u>	<u>231,981</u>	<u>--</u>	<u>231,981</u>
<b>Change in Net Assets</b>	293	(7,171)	17,751	10,873
Net Assets-Beginning of the Year	36,937	1,318,803	106,403	1,462,143
Net Assets-End of the Year	<u>\$ 37,230</u>	<u>\$ 1,311,632</u>	<u>\$ 124,154</u>	<u>\$ 1,473,016</u>

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**WASHINGTON COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

DECEMBER 31, 2012

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 4,353	\$ 1,651	\$ 5,347	\$ 8,351
<i>Due from other funds</i>	--	--	--	--
<b>Total Assets</b>	<u>\$ 4,353</u>	<u>\$ 1,651</u>	<u>\$ 5,347</u>	<u>\$ 8,351</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ 4,353	\$ 1,651	\$ 5,347	\$ 8,351
<i>Due to other governments</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
<b>Total Liabilities</b>	<u>\$ 4,353</u>	<u>\$ 1,651</u>	<u>\$ 5,347</u>	<u>\$ 8,351</u>

County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
\$ 473,324	\$ 808,357	\$ 191,930	\$ 843,634	\$ 230
--	--	--	--	--
<u>\$ 473,324</u>	<u>\$ 808,357</u>	<u>\$ 191,930</u>	<u>\$ 843,634</u>	<u>\$ 230</u>
\$ 10,498	\$ 2,814	\$ --	\$ --	\$ --
--	--	--	840,237	--
462,826	805,543	191,930	3,397	230
<u>\$ 473,324</u>	<u>\$ 808,357</u>	<u>\$ 191,930</u>	<u>\$ 843,634</u>	<u>\$ 230</u>

**WASHINGTON COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

DECEMBER 31, 2012

	Criminal Justice	Narcotics	Snack Account	Forfeiture
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 66,430	\$ 306	\$ 1,887	\$ 4,438
<i>Due from other funds</i>	33,014	--	--	--
<b>Total Assets</b>	<u>\$ 99,444</u>	<u>\$ 306</u>	<u>\$ 1,887</u>	<u>\$ 4,438</u>
<b>LIABILITIES</b>				
<i>Due to other funds</i>	\$ --	\$ --	\$ --	\$ --
<i>Due to other governments</i>	99,246	--	--	--
<i>Due to others</i>	198	306	1,887	4,438
<b>Total Liabilities</b>	<u>\$ 99,444</u>	<u>\$ 306</u>	<u>\$ 1,887</u>	<u>\$ 4,438</u>



Cellular Phone	Community Service Restitution	Jail Board	BPA/DA Seized Money	Total Agency Funds (See Exhibit A-10)
\$ 1,590	\$ 38,725	\$ 24,494	\$ 2,949	\$ 2,477,996
--	--	--	--	33,014
<u>\$ 1,590</u>	<u>\$ 38,725</u>	<u>\$ 24,494</u>	<u>\$ 2,949</u>	<u>\$ 2,511,010</u>
\$ --	\$ --	\$ --	\$ --	\$ 33,014
--	--	--	2,949	942,432
1,590	38,725	24,494	--	1,535,564
<u>\$ 1,590</u>	<u>\$ 38,725</u>	<u>\$ 24,494</u>	<u>\$ 2,949</u>	<u>\$ 2,511,010</u>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-19**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2011

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
<b>Justice of the Peace Number One</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,989	\$ 331,183	\$ 331,819	\$ 4,353
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 4,989</b>	<b>\$ 331,183</b>	<b>\$ 331,819</b>	<b>\$ 4,353</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 4,989	\$ 331,183	\$ 331,819	\$ 4,353
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<b>\$ 4,989</b>	<b>\$ 331,183</b>	<b>\$ 331,819</b>	<b>\$ 4,353</b>
<b>Justice of the Peace Number Two</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,354	\$ 190,483	\$ 195,186	\$ 1,651
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 6,354</b>	<b>\$ 190,483</b>	<b>\$ 195,186</b>	<b>\$ 1,651</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 6,354	\$ 190,483	\$ 195,186	\$ 1,651
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<b>\$ 6,354</b>	<b>\$ 190,483</b>	<b>\$ 195,186</b>	<b>\$ 1,651</b>
<b>Justice of the Peace Number Three</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,112	\$ 303,114	\$ 304,879	\$ 5,347
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 7,112</b>	<b>\$ 303,114</b>	<b>\$ 304,879</b>	<b>\$ 5,347</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 7,112	\$ 303,114	\$ 304,879	\$ 5,347
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<b>\$ 7,112</b>	<b>\$ 303,114</b>	<b>\$ 304,879</b>	<b>\$ 5,347</b>
<b>Justice of the Peace Number Four</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,588	\$ 355,916	\$ 360,153	\$ 8,351
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 12,588</b>	<b>\$ 355,916</b>	<b>\$ 360,153</b>	<b>\$ 8,351</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 12,588	\$ 355,916	\$ 360,153	\$ 8,351
Due to Other Governments	--	--	--	--
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<b>\$ 12,588</b>	<b>\$ 355,916</b>	<b>\$ 360,153</b>	<b>\$ 8,351</b>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-19**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2011

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
<b>County Clerk</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 191,302	\$ 1,302,423	\$ 1,020,401	\$ 473,324
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 191,302</b>	<b>\$ 1,302,423</b>	<b>\$ 1,020,401</b>	<b>\$ 473,324</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 9,158	\$ 846,749	\$ 845,409	\$ 10,498
Due to Other Governments	--	--	--	--
Due to Others	182,144	455,674	174,992	462,826
<b>Total Liabilities</b>	<b>\$ 191,302</b>	<b>\$ 1,302,423</b>	<b>\$ 1,020,401</b>	<b>\$ 473,324</b>
<b>District Clerk</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,036,260	\$ 491,641	\$ 719,544	\$ 808,357
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 1,036,260</b>	<b>\$ 491,641</b>	<b>\$ 719,544</b>	<b>\$ 808,357</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 3,096	\$ 277,071	\$ 277,353	\$ 2,814
Due to Other Governments	--	--	--	--
Due to Others	1,033,164	214,570	442,191	805,543
<b>Total Liabilities</b>	<b>\$ 1,036,260</b>	<b>\$ 491,641</b>	<b>\$ 719,544</b>	<b>\$ 808,357</b>
<b>Sheriff</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 237,113	\$ 224,504	\$ 269,687	\$ 191,930
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 237,113</b>	<b>\$ 224,504</b>	<b>\$ 269,687</b>	<b>\$ 191,930</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	237,113	224,504	269,687	191,930
<b>Total Liabilities</b>	<b>\$ 237,113</b>	<b>\$ 224,504</b>	<b>\$ 269,687</b>	<b>\$ 191,930</b>
<b>Tax Assessor Collector</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 488,094	\$ 15,301,818	\$ 14,946,278	\$ 843,634
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 488,094</b>	<b>\$ 15,301,818</b>	<b>\$ 14,946,278</b>	<b>\$ 843,634</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ 6,108,073	\$ 6,108,073	\$ --
Due to Other Governments	483,551	9,192,525	8,835,839	840,237
Due to Others	4,543	1,210	2,356	3,397
<b>Total Liabilities</b>	<b>\$ 488,094</b>	<b>\$ 15,301,808</b>	<b>\$ 14,946,268</b>	<b>\$ 843,634</b>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-19**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2011

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
<b>County Attorney</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 504	\$ 63,905	\$ 64,179	\$ 230
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 504</u>	<u>\$ 63,905</u>	<u>\$ 64,179</u>	<u>\$ 230</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	504	63,905	64,179	230
Total Liabilities	<u>\$ 504</u>	<u>\$ 63,905</u>	<u>\$ 64,179</u>	<u>\$ 230</u>
<b>County Treasurer</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 21,609	\$ 11,691,374	\$ 11,712,983	\$ --
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 21,609</u>	<u>\$ 11,691,374</u>	<u>\$ 11,712,983</u>	<u>\$ --</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	21,609	11,691,374	11,712,983	--
Total Liabilities	<u>\$ 21,609</u>	<u>\$ 11,691,374</u>	<u>\$ 11,712,983</u>	<u>\$ --</u>
<b>Criminal Justice</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 80,518	\$ 600,272	\$ 614,360	\$ 66,430
Investments	--	--	--	--
Due from Other Funds	43,297	33,013	43,296	33,014
Total Assets	<u>\$ 123,815</u>	<u>\$ 633,285</u>	<u>\$ 657,656</u>	<u>\$ 99,444</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ 91,957	\$ 91,957	\$ --
Due to Other Governments	123,815	541,130	565,699	99,246
Due to Others	--	198	--	198
Total Liabilities	<u>\$ 123,815</u>	<u>\$ 633,285</u>	<u>\$ 657,656</u>	<u>\$ 99,444</u>
<b>Narcotics</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 306	\$ --	\$ --	\$ 306
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
Total Assets	<u>\$ 306</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 306</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	306	--	--	306
Total Liabilities	<u>\$ 306</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 306</u>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-19**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2011

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
<b>Snack Account</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 807	\$ 3,150	\$ 2,070	\$ 1,887
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 807</b>	<b>\$ 3,150</b>	<b>\$ 2,070</b>	<b>\$ 1,887</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	807	3,150	2,070	1,887
<b>Total Liabilities</b>	<b>\$ 807</b>	<b>\$ 3,150</b>	<b>\$ 2,070</b>	<b>\$ 1,887</b>
<b>Forfeiture</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,937	\$ 164	\$ 4,663	\$ 4,438
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 8,937</b>	<b>\$ 164</b>	<b>\$ 4,663</b>	<b>\$ 4,438</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	8,937	164	4,663	4,438
<b>Total Liabilities</b>	<b>\$ 8,937</b>	<b>\$ 164</b>	<b>\$ 4,663</b>	<b>\$ 4,438</b>
<b>Cellular Phone</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,627	\$ 13	\$ 50	\$ 1,590
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 1,627</b>	<b>\$ 13</b>	<b>\$ 50</b>	<b>\$ 1,590</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	1,627	13	50	1,590
<b>Total Liabilities</b>	<b>\$ 1,627</b>	<b>\$ 13</b>	<b>\$ 50</b>	<b>\$ 1,590</b>
<b>Community Service Restitution</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 27,682	\$ 11,043	\$ --	\$ 38,725
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 27,682</b>	<b>\$ 11,043</b>	<b>\$ --</b>	<b>\$ 38,725</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	27,682	11,043	--	38,725
<b>Total Liabilities</b>	<b>\$ 27,682</b>	<b>\$ 11,043</b>	<b>\$ --</b>	<b>\$ 38,725</b>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-19**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED DECEMBER 31, 2011

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
<b>Jail Board</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 24,288	\$ 206	\$ --	\$ 24,494
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ 24,288</b>	<b>\$ 206</b>	<b>\$ --</b>	<b>\$ 24,494</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	--	--	--
Due to Others	24,288	206	--	24,494
<b>Total Liabilities</b>	<b>\$ 24,288</b>	<b>\$ 206</b>	<b>\$ --</b>	<b>\$ 24,494</b>
<b>BPA/DA Seized Money</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ 2,949	\$ --	\$ 2,949
Investments	--	--	--	--
Due from Other Funds	--	--	--	--
<b>Total Assets</b>	<b>\$ --</b>	<b>\$ 2,949</b>	<b>\$ --</b>	<b>\$ 2,949</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ --	\$ --	\$ --	\$ --
Due to Other Governments	--	2,949	--	2,949
Due to Others	--	--	--	--
<b>Total Liabilities</b>	<b>\$ --</b>	<b>\$ 2,949</b>	<b>\$ --</b>	<b>\$ 2,949</b>
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,150,090	\$ 30,874,158	\$ 30,546,252	\$ 2,477,996
Investments	--	--	--	--
Due from Other Funds	43,297	33,013	43,296	33,014
<b>Total Assets</b>	<b>\$ 2,193,387</b>	<b>\$ 30,907,171</b>	<b>\$ 30,589,548</b>	<b>\$ 2,511,010</b>
<b>LIABILITIES</b>				
Due to Other Funds	\$ 43,297	\$ 8,504,546	\$ 8,514,829	\$ 33,014
Due to Other Governments	607,366	9,736,604	9,401,538	942,432
Due to Others	1,542,724	12,666,011	12,673,171	1,535,564
<b>Total Liabilities</b>	<b>\$ 2,193,387</b>	<b>\$ 30,907,161</b>	<b>\$ 30,589,538</b>	<b>\$ 2,511,010</b>

*Capital Assets Used in the  
Operation of Governmental Funds*

**WASHINGTON COUNTY, TEXAS**  
 COMPARATIVE SCHEDULES BY SOURCE OF  
 CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS  
 DECEMBER 31, 2012 AND 2011

EXHIBIT C-20

	<u>2012</u>	<u>2011</u>
Capital assets:		
Land	\$ 299,946	\$ 299,946
Buildings	14,731,649	14,731,649
Machinery and equipment	8,658,848	8,982,526
Infrastructure	85,493,062	84,374,211
Total governmental capital assets	<u>\$ 109,183,505</u>	<u>\$ 108,388,332</u>
Total investment in capital assets	<u>\$ 109,183,505</u>	<u>\$ 108,388,332</u>



**WASHINGTON COUNTY, TEXAS**

EXHIBIT C-21

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES  
DECEMBER 31, 2012

<u>Governmental Funds Capital Assets</u>	<u>12/31/11</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/12</u>
Land	\$ 299,946	\$ --	\$ --	\$ --	\$ 299,946
Buildings	14,731,649	--	--	--	14,731,649
Machinery and Equipment	8,982,526	421,450	745,128	--	8,658,848
Infrastructure	84,374,211	2,082,049	963,198	--	85,493,062
Total Capital Assets	\$ 108,388,332	\$ 2,503,499	\$ 1,708,326	\$ --	\$ 109,183,505

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-22**

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2012

Function and Activity	Capital Assets December 31, 2011	Additions	Deductions	Transfers	Capital Assets December 31, 2012
<b>General Administration:</b>					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	--	7,114
County Clerk	99,303	7,024	--	--	106,327
Veteran's Office	8,307	--	--	--	8,307
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	--	15,872
Finance and Administration	--	--	--	--	--
<b>Total General Administration</b>	<b>162,095</b>	<b>7,024</b>	<b>--</b>	<b>--</b>	<b>169,119</b>
<b>Judicial:</b>					
District Court	--	--	--	--	--
District Attorney	122,842	--	--	--	122,842
District Clerk	67,805	--	--	--	67,805
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	22,092	--	--	--	22,092
Justice Court Number 2	22,092	--	--	--	22,092
Justice Court Number 3	35,181	--	--	--	35,181
Justice Court Number 4	22,092	--	--	--	22,092
<b>Total Judicial</b>	<b>301,618</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>301,618</b>
<b>Legal:</b>					
County Attorney	62,588	--	--	--	62,588
<b>Total Legal</b>	<b>62,588</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>62,588</b>
<b>Elections:</b>					
Elections	281,420	--	--	--	281,420
<b>Total Elections</b>	<b>281,420</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>281,420</b>
<b>Financial Administration:</b>					
Tax Assessor Collector	39,251	--	--	--	39,251
County Treasurer	51,881	--	--	--	51,881
<b>Total Financial Administration</b>	<b>91,132</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>91,132</b>
<b>Public Facilities:</b>					
County Courthouse	293,566	--	--	--	293,566
<b>Total Public Facilities</b>	<b>293,566</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>293,566</b>

**WASHINGTON COUNTY, TEXAS**

**EXHIBIT C-22**

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF  
MACHINERY AND EQUIPMENT USED IN GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2012

Function and Activity	Capital Assets December 31, 2011	Additions	Deductions	Transfers	Capital Assets December 31, 2012
<b>Public Safety:</b>					
Constable Number 1	\$ --	\$ --	\$ --	\$ --	\$ --
Constable Number 2	29,083	--	--	--	29,083
Constable Number 3	--	--	--	--	--
Constable Number 4	--	--	--	--	--
Sheriff	1,634,058	154,089	334,509	--	1,453,638
Department of Public Safety	--	--	--	--	--
County Jail	274,113	--	88,496	--	185,617
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	80,601	--	--	--	80,601
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	<u>2,140,824</u>	<u>154,089</u>	<u>423,005</u>	<u>--</u>	<u>1,871,908</u>
<b>Health and Welfare:</b>					
Health Center	478,968	--	--	--	478,968
Environmental	122,487	--	--	--	122,487
Emergency Medical Service	1,153,079	131,818	99,825	--	1,185,072
Total Health and Welfare	<u>1,754,534</u>	<u>131,818</u>	<u>99,825</u>	<u>--</u>	<u>1,786,527</u>
<b>Culture and Recreation:</b>					
Fairgrounds	270,151	9,040	--	--	279,191
Total Culture and Recreation	<u>270,151</u>	<u>9,040</u>	<u>--</u>	<u>--</u>	<u>279,191</u>
<b>Conservation:</b>					
Extension Service	--	--	--	--	--
Total Conservation	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Public Transportation:</b>					
Road and Bridge	3,624,598	119,479	222,298	--	3,521,779
Total Public Transportation	<u>3,624,598</u>	<u>119,479</u>	<u>222,298</u>	<u>--</u>	<u>3,521,779</u>
<b>Total Machinery and Equipment</b>	<u>\$ 8,982,526</u>	<u>\$ 421,450</u>	<u>\$ 745,128</u>	<u>\$ --</u>	<u>\$ 8,658,848</u>

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# STATISTICAL SECTION

This part of the Washington County, Texas's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends	126
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	131
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	138
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	142
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	144
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**WASHINGTON COUNTY, TEXAS**

NET ASSETS BY COMPONENT  
 LAST TEN FISCAL YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010 (1)	2011 (2)	2012
Governmental Activities										
Invested in Capital Assets,										
Net of Related Debt	\$ 10,402,475	\$ 14,084,229	\$ 14,755,155	\$ 15,632,961	\$ 16,721,205	\$ 17,967,171	\$ 20,297,058	\$ 24,670,221	\$ 25,984,670	\$ 25,967,352
Restricted	131,607	180,631	193,827	236,840	6,179,609	3,347,594	2,123,739	436,609	370,554	448,338
Unrestricted	9,788,767	7,891,860	8,436,878	8,926,638	4,408,438	6,666,108	10,452,835	11,739,675	11,879,495	14,012,818
Total Governmental Activities Net Assets	<u>\$ 20,322,849</u>	<u>\$ 22,156,720</u>	<u>\$ 23,385,860</u>	<u>\$ 24,796,439</u>	<u>\$ 27,309,252</u>	<u>\$ 27,980,873</u>	<u>\$ 32,873,632</u>	<u>\$ 36,846,505</u>	<u>\$ 38,234,719</u>	<u>\$ 40,428,508</u>

Note: (1) Restated for inclusion of Hotel Motel Tax Fund.

(2) Restated for implementation of GASB 65.

**WASHINGTON COUNTY, TEXAS**

EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE  
 LAST TEN FISCAL YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010 (1)	2011 (2)	2012
<b>Expenses</b>										
<b>Governmental Activities:</b>										
General administration	\$ 2,548,425	\$ 2,169,550	\$ 2,095,650	\$ 2,310,350	\$ 2,442,884	\$ 3,061,530	\$ 2,628,107	\$ 3,360,556	\$ 2,622,029	\$ 2,642,703
Judicial	1,581,687	1,676,158	1,645,084	1,703,681	1,819,939	2,033,467	1,878,601	1,996,330	2,138,707	2,226,674
Legal	223,311	238,803	259,424	295,006	286,252	318,552	256,107	348,606	351,269	319,855
Elections	12,718	33,139	23,745	52,501	80,941	143,025	120,467	125,964	65,890	103,503
Financial administration	475,835	492,774	494,043	502,310	526,021	543,000	555,346	575,103	594,937	618,405
Public facilities	174,011	139,616	197,887	147,049	198,215	205,363	167,593	356,400	267,839	253,252
Public safety	2,997,607	3,250,078	3,311,667	3,597,156	3,807,837	4,134,627	3,786,082	4,262,891	4,016,176	4,688,843
Public transportation	4,996,514	3,693,283	4,113,431	3,150,223	3,488,002	3,593,139	3,333,454	3,515,421	4,759,585	4,026,427
Health and welfare	1,511,774	2,297,822	2,339,473	2,538,751	2,573,518	3,300,213	2,667,005	3,293,700	3,644,069	3,903,745
Culture and recreation	406,507	389,018	422,663	350,449	401,394	470,385	404,081	411,842	462,313	488,356
Conservation	128,794	126,231	129,134	128,835	136,557	179,561	195,992	201,709	171,843	195,551
Data processing	46,095	52,296	74,212	81,945	105,152	129,155	395,330	233,672	216,176	175,859
Interest on long-term debt	65,845	37,354	30,316	14,319	74,880	217,233	213,854	219,662	213,199	202,215
<b>Total Governmental Activities Expenses</b>	<b>15,169,123</b>	<b>14,596,122</b>	<b>15,136,729</b>	<b>14,872,575</b>	<b>15,941,592</b>	<b>18,329,250</b>	<b>16,602,019</b>	<b>18,901,856</b>	<b>19,524,032</b>	<b>19,845,388</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
<b>Charges for services:</b>										
General administration	421,669	380,373	303,483	496,005	534,782	604,537	669,603	599,239	594,257	498,321
Judicial	823,827	1,035,250	1,059,824	823,535	1,193,574	1,112,238	1,262,508	1,154,049	1,115,864	1,012,401
Legal	22,505	18,204	21,136	18,944	18,476	12,952	10,082	10,014	11,214	8,647
Elections	--	2,716	--	--	--	4,838	--	--	--	375
Financial administration	218,238	216,200	226,050	267,093	250,430	248,002	257,838	259,819	262,907	266,261
Public facilities	--	--	33,452	41,713	39,905	35,483	41,439	37,404	34,755	29,926
Public safety	142,072	346,376	96,559	178,008	95,736	87,418	52,178	71,310	59,322	63,136
Public transportation	1,203,714	1,240,796	1,159,706	1,162,387	1,213,741	1,206,589	1,167,532	1,195,039	1,213,181	1,091,996
Health and welfare	898,219	1,134,317	1,589,742	841,016	1,622,696	1,128,597	2,842,336	2,064,191	1,747,101	3,186,515
Culture and recreation	45,727	69,005	54,194	65,343	78,092	64,951	63,389	50,801	63,410	63,922
Conservation	--	--	--	--	--	--	--	--	--	--
Data processing	--	--	--	--	--	--	--	--	--	--
Operating Grants and Contributions	499,781	1,206,617	1,274,537	1,147,641	1,132,988	1,498,788	770,170	990,129	1,260,405	1,305,148
Capital Grants and Contributions	707,601	834,000	73,896	--	128,784	139,454	976,286	3,153,472	667,767	365,793
<b>Total Governmental Activities Program Revenue</b>	<b>4,983,353</b>	<b>6,483,854</b>	<b>5,892,579</b>	<b>5,041,685</b>	<b>6,309,204</b>	<b>6,143,847</b>	<b>8,113,361</b>	<b>9,585,467</b>	<b>7,030,183</b>	<b>7,892,441</b>
<b>Total Primary Government Net Expense</b>	<b>\$ (10,185,770)</b>	<b>\$ (8,112,268)</b>	<b>\$ (9,244,150)</b>	<b>\$ (9,830,890)</b>	<b>\$ (9,632,388)</b>	<b>\$ (12,185,403)</b>	<b>\$ (8,488,658)</b>	<b>\$ (9,316,389)</b>	<b>\$ (12,493,849)</b>	<b>\$ (11,952,947)</b>

Note: (1) Restated for inclusion of the Hotel Motel Tax Fund.  
 (2) Restated for implementation of GASB 65.

**WASHINGTON COUNTY, TEXAS**

GENERAL REVENUES AND TOTAL CHANGE IN NET ASSETS  
 LAST TEN FISCAL YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011 (1)	2012
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (10,185,770)	\$ (8,112,268)	\$ (9,243,950)	\$ (9,830,890)	\$ (9,632,388)	\$ (12,185,403)	\$ (8,488,658)	\$ (9,316,389)	\$ (12,493,849)	\$ (11,952,947)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental Activities:										
Taxes										
Property Taxes	\$ 7,373,240	\$ 7,800,236	\$ 8,253,126	\$ 8,733,704	\$ 9,413,935	\$ 9,859,045	\$ 10,905,949	\$ 10,825,033	\$ 11,282,943	\$ 11,372,827
Sales Taxes	1,480,313	1,536,129	1,710,323	1,860,749	1,967,078	2,093,743	1,945,697	1,987,768	2,071,819	2,327,925
Hotel/Motel Taxes	--	--	--	--	--	--	--	54,831	87,127	93,315
Mixed Beverage Taxes	19,861	16,676	19,868	22,507	22,826	29,763	28,698	30,634	30,010	30,985
Investment Earnings	304,734	279,530	290,040	409,109	625,919	666,243	457,061	365,025	245,735	152,806
Miscellaneous	318,533	214,265	233,232	232,049	167,332	208,375	233,145	194,513	200,219	273,244
Gain (Loss) on Sale of Capital Assets	49,885	28,603	(34,399)	(16,649)	(51,889)	(145)	(189,133)	--	28,410	(104,366)
Total Governmental Activities	\$ 9,546,566	\$ 9,875,439	\$ 10,472,190	\$ 11,241,469	\$ 12,145,201	\$ 12,857,024	\$ 13,381,417	\$ 13,457,804	\$ 13,946,263	\$ 14,146,736
<b>Change in Net Assets</b>										
Governmental Activities	\$ (639,204)	\$ 1,763,171	\$ 1,228,240	\$ 1,410,579	\$ 2,512,813	\$ 671,621	\$ 4,892,759	\$ 4,141,415	\$ 1,452,414	\$ 2,193,789

## Notes:

(1) Restated for the implementation of GASB 65.



**WASHINGTON COUNTY, TEXAS**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
**(UNAUDITED)**

	2003	2004	2005	2006	2007	2008	2009	2010 (1)	2011	2012
<b>General Fund</b>										
Reserved	\$ --	\$ --	\$ --	\$ 16,332	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Nonspendable	--	--	--	--	--	--	--	--	1,133	2,585
Committed	--	--	--	--	--	--	--	--	45,500	45,500
Unreserved	5,000,347	4,204,175	4,422,171	4,829,020	5,280,797	4,873,972	5,723,629	5,221,064	--	--
Unassigned	--	--	--	--	--	--	--	--	5,914,942	6,191,267
<b>Total General Fund</b>	<b>\$ 5,000,347</b>	<b>\$ 4,204,175</b>	<b>\$ 4,422,171</b>	<b>\$ 4,845,352</b>	<b>\$ 5,280,797</b>	<b>\$ 4,873,972</b>	<b>\$ 5,723,629</b>	<b>\$ 5,221,064</b>	<b>\$ 5,961,575</b>	<b>\$ 6,239,352</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ 288,856	\$ 64,335	\$ 78,474	\$ 312,206	\$ 441,736	\$ 511,264	\$ 799,791	\$ 377,501	--	\$ --
Nonspendable	--	--	--	--	--	--	--	--	86,468	295,297
Restricted	--	--	--	--	--	--	--	--	2,539,299	2,544,088
Committed	--	--	--	--	--	--	--	--	2,274,157	2,712,418
Unreserved, Reported In:										
Special Revenue Funds	2,018,857	1,612,968	1,252,425	2,297,517	3,106,813	3,609,211	3,984,050	4,217,721	--	--
Capital Projects Funds	--	--	--	--	5,881,444	2,908,896	1,611,492	11,854	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	--	--	--	--	--	--	--	--	--	(129,980)
<b>Total All Other Governmental Funds</b>	<b>\$ 2,307,713</b>	<b>\$ 1,677,303</b>	<b>\$ 1,330,899</b>	<b>\$ 2,609,723</b>	<b>\$ 9,429,993</b>	<b>\$ 7,029,371</b>	<b>\$ 6,395,333</b>	<b>\$ 4,607,076</b>	<b>\$ 4,899,924</b>	<b>\$ 5,421,823</b>

Note: (1) Restated for inclusion of Hotel Motel Tax Fund.

**WASHINGTON COUNTY, TEXAS**

## CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

## LAST TEN FISCAL YEARS

## (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

## (UNAUDITED)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Revenues</b>										
Taxes	\$ 8,905,665	\$ 9,330,514	\$ 8,209,092	\$ 10,614,655	\$ 11,421,568	\$ 11,979,610	\$ 12,828,931	\$ 12,856,473	\$ 13,533,720	\$ 13,824,544
Intergovernmental	686,406	2,355,880	818,848	1,274,702	1,181,768	1,425,979	932,913	1,465,363	1,793,079	1,293,846
Licenses, permits and fees	915,666	885,079	229,808	946,189	965,377	944,132	937,879	914,576	895,074	899,824
Fines and forfeitures	668,709	844,352	531,675	1,077,407	1,048,213	969,690	1,023,641	1,044,477	969,108	866,132
Charges for services	1,765,004	1,923,688	1,251,171	2,468,183	2,653,216	2,725,913	3,031,231	3,109,097	3,038,883	2,921,462
Interest	304,734	279,530	194,344	409,109	625,919	666,242	457,059	365,025	245,734	152,806
Miscellaneous	425,955	349,369	977,183	389,837	331,410	630,347	581,618	452,800	347,735	515,892
<b>Total Revenues</b>	<b>13,672,139</b>	<b>15,968,412</b>	<b>12,212,121</b>	<b>17,180,082</b>	<b>18,227,471</b>	<b>19,341,913</b>	<b>19,793,272</b>	<b>20,207,811</b>	<b>20,823,333</b>	<b>20,474,506</b>
<b>Expenditures</b>										
General Administration	2,432,196	2,068,942	4,271,948	2,482,208	2,378,304	3,041,397	2,724,790	3,800,415	2,617,245	2,702,022
Judicial	1,569,213	1,659,605	823,459	1,685,302	1,845,296	1,990,444	1,952,380	1,914,552	2,064,494	2,170,806
Legal	222,003	236,931	397,612	292,261	291,384	311,911	299,289	322,016	325,181	306,832
Elections	48,388	29,449		27,881	56,153	122,989	95,744	96,849	41,740	76,419
Financial Administration	486,612	490,900	358,360	501,114	529,086	534,602	576,256	550,133	569,805	599,501
Public Facilities	175,139	157,362	393,639	161,251	187,644	148,388	121,298	284,791	307,236	157,878
Public Safety	2,788,571	3,169,847	2,395,288	3,497,270	3,722,516	3,975,468	3,840,776	4,018,211	4,283,387	4,411,898
Public Transportation	4,594,125	5,213,646	2,289,428	3,605,571	4,341,269	4,644,373	4,395,433	4,873,305	5,413,464	4,353,315
Health and Welfare	1,493,329	2,353,097	367,068	2,555,426	2,581,372	3,281,820	2,874,720	3,607,059	3,517,020	3,671,855
Culture and Recreation	423,439	375,216	192,690	366,088	387,861	458,620	393,356	386,559	435,205	474,218
Conservation	130,486	126,140	111,108	128,540	136,563	128,977	145,331	149,207	120,655	144,956
Data Processing	46,095	52,296	52,490	77,275	102,965	134,031	386,219	242,275	214,474	175,470
Capital outlay	--	380,095	--	--	121,401	3,128,066	1,322,700	1,535,801	3,854	--
Debt Service										
Principal	320,000	365,000	411,154	390,000	360,000	240,000	245,000	260,000	280,000	295,000
Interest	71,163	24,790	45,380	20,753	9,720	207,872	216,480	197,115	202,112	185,064
Bond issue costs	--	20,623	--	--	85,000	--	--	73,980	--	--
<b>Total Expenditures</b>	<b>14,800,759</b>	<b>16,723,939</b>	<b>12,109,624</b>	<b>15,790,940</b>	<b>17,136,534</b>	<b>22,348,958</b>	<b>19,589,772</b>	<b>22,312,268</b>	<b>20,395,872</b>	<b>19,725,234</b>
<b>Excess of Revenues</b>										
Over (Under) Expenditures	(1,128,620)	(755,527)	102,497	1,389,142	1,090,937	(3,007,045)	203,500	(2,104,457)	427,461	749,272
<b>Other Financing Sources (Uses)</b>										
Debt issued	105,470	330,099	105,470	--	6,000,000	--	--	4,148,698	--	--
Proceeds from Capital Lease	--	--	--	--	125,724	165,378	--	156,325	--	--
Sale of capital assets	49,885	--	--	31,790	39,054	39,049	12,119	55,971	105,857	50,404
Payment to refunded bond escrow agent	--	--	--	--	--	--	--	(4,378,817)	--	--
Transfers In	878,826	--	878,826	990,748	837,477	721,511	1,038,863	803,971	1,518,219	1,056,973
Transfers Out	(878,826)	--	(878,826)	(990,748)	(837,477)	(721,511)	(1,038,863)	(803,971)	(1,025,317)	(1,056,973)
<b>Total Other Financing Sources (Uses)</b>	<b>155,355</b>	<b>330,099</b>	<b>105,470</b>	<b>31,790</b>	<b>6,164,778</b>	<b>204,427</b>	<b>12,119</b>	<b>(17,823)</b>	<b>598,759</b>	<b>50,404</b>
<b>Net Change in Fund Balances</b>	<b>\$ (973,265)</b>	<b>\$ (425,428)</b>	<b>\$ 207,967</b>	<b>\$ 1,420,932</b>	<b>\$ 7,255,715</b>	<b>\$ (2,802,618)</b>	<b>\$ 215,619</b>	<b>\$ (2,122,280)</b>	<b>\$ 1,026,220</b>	<b>\$ 799,676</b>
<b>Debt Service As A Percentage Of Noncapital Expenditures</b>	2.6%	2.5%	3.8%	2.6%	3.1%	2.7%	3.1%	2.7%	2.8%	2.7%

**WASHINGTON COUNTY, TEXAS**

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
 (UNAUDITED)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales &amp; Use Tax</u>	<u>Hotel Motel Tax</u>	<u>Mixed Beverage Tax</u>	<u>Total</u>
2003	\$ 5,981,687	\$ 1,480,313	\$ --	\$ 28,862	\$ 7,490,862
2004	7,770,413	1,536,129	--	23,972	9,330,514
2005	8,260,737	1,710,323	--	19,868	9,990,928
2006	8,731,399	1,860,749	--	22,507	10,614,655
2007	9,431,664	1,967,078	--	22,826	11,421,568
2008	9,856,104	2,093,743	--	29,763	11,979,610
2009	10,854,536	1,945,697	--	28,698	12,828,931
2010	10,825,033	1,987,768	54,831	30,634	12,898,266
2011	(1) 11,344,764	2,071,819	87,127	30,010	13,533,720
2012	11,372,318	2,327,925	93,314	30,985	13,824,542
Percent Change 2002-2011	90.1%	57.3%	N/A	7.4%	84.6%

Notes: (1) Restated for inclusion of Hotel Motel Tax Fund.

**WASHINGTON COUNTY, TEXAS**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Taxable Assessed Value as a Percentage of Actual Taxable Value</u>
2003	\$ 2,403,584,871	\$ 280,753,210	\$ 962,633,522	\$ 1,721,704,559	\$ 0.4516	\$ 1,721,704,559	100.00%
2004	2,653,651,784	281,716,131	1,073,142,584	1,862,225,331	0.4435	1,862,225,331	100.00%
2005	3,013,283,207	115,469,697	1,125,364,640	2,003,388,264	0.4435	2,003,388,264	100.00%
2006	3,599,782,017	126,306,573	1,521,514,127	2,204,574,463	0.4335	2,204,574,463	100.00%
2007	3,856,161,072	137,731,867	1,689,092,817	2,304,800,122	0.4349	2,304,800,122	100.00%
2008	4,556,437,301	145,219,238	2,075,524,320	2,626,132,219	0.4260	2,626,132,219	100.00%
2009	5,042,854,781	146,442,675	2,564,528,316	2,624,769,140	0.4260	2,624,769,140	100.00%
2010	5,050,895,746	141,541,219	2,566,437,511	2,625,999,454	0.4358	2,625,999,454	100.00%
2011	5,098,546,377	144,770,673	2,519,884,947	2,723,432,103	0.4408	2,723,432,103	100.00%
2012	5,154,010,078	158,448,662	2,601,103,096	2,711,355,644	0.4426	2,711,355,644	100.00%

Source: Washington County Appraisal District.

**WASHINGTON COUNTY, TEXAS**

DIRECT AND OVERLAPPING PROPERTY TAX RATES (1)  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Fiscal Year	County Direct Rates			Overlapping Rates			Total
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	
2003	\$ 0.4287	\$ 0.0229	\$ 0.4516	\$ 0.9116	\$ 3.1410	\$ 0.3767	\$ 4.8809
2004	0.4218	0.0217	0.4435	0.9362	3.0394	0.3752	4.7943
2005	0.4203	0.0232	0.4435	0.9662	3.1400	0.3710	4.9207
2006	0.4145	0.0190	0.4335	1.0063	2.8445	0.3713	4.6556
2007	0.4094	0.0255	0.4349	1.0063	2.1484	0.3748	3.9644
2008	0.4057	0.0203	0.4260	0.8242	2.3840	0.3732	4.0074
2009	0.4054	0.0206	0.4260	0.9040	2.2484	0.3745	3.9529
2010	0.4143	0.0215	0.4358	0.9261	2.2784	0.3759	4.0162
2011	0.4193	0.0215	0.4408	1.0432	2.3050	0.4066	4.1956
2012	0.4211	0.0215	0.4426	1.0432	2.3050	0.4067	4.1975

Source: Washington County Appraisal District.

(1) Rates shown are per \$100 valuation.

**WASHINGTON COUNTY, TEXAS**

PRINCIPAL PROPERTY TAX PAYERS  
CURRENT YEAR AND NINE YEARS AGO  
(UNAUDITED)

Taxpayer	2012			2003		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Ferguson Burleson Cty Gas						
Enervest Operating LLC	\$ 97,314,700	1	3.59%	\$ --	--	--
Blue Bell Creameries	45,365,063	2	1.67%	29,291,370	2	1.70%
LCRA Transmission Srv Corp	31,977,810	3	1.18%	13,076,540	7	0.76%
Valmont/ALS	26,447,080	4	0.98%	18,083,172	5	1.05%
ETC Texas Pipeline LTD	26,108,330	5	0.96%	--	--	--
MIC Group LLC (West)	19,562,210	6	0.72%	--	--	--
BNSF Railway Company	12,901,860	7	0.48%	--	--	--
Germania Farm Mutual Aid	11,971,980	8	0.44%	--	--	--
Moore Wallace North America	11,920,850	9	0.44%	--	--	--
MIC Group LLC (East)	11,801,300	10	0.44%	--	--	--
Anadarko E & P Company, LP	--	--	--	51,886,140	1	3.01%
Mount Vernon Mills Inc.	--	--	--	26,277,810	3	1.53%
Chesapeake Exploration, LP	--	--	--	19,741,950	4	1.15%
Southwestern Bell Tele. Co.	--	--	--	15,202,200	6	0.88%
Chesapeake Operating Inc.	--	--	--	11,954,220	8	0.69%
Wallace Computer Services	--	--	--	11,631,560	9	0.68%
Wal-Mart Properties #4109	--	--	--	10,716,475	10	0.62%
Subtotal	295,371,183		10.89%	207,861,437		12.07%
Remaining roll	2,415,984,461		89.11%	1,513,843,122		87.93%
Total Tax Roll	\$ 2,711,355,644		100.00%	\$ 1,721,704,559		100.00%

Source: Washington County Appraisal District.

**WASHINGTON COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
					7,734,839	
2003	\$ 7,749,465	\$ 6,945,213	89.62%	\$ 789,625	\$ 7,734,838	99.81%
2004	8,239,532	6,925,968	84.06%	1,297,453	8,223,421	99.80%
2005	8,854,181	7,119,197	80.40%	1,714,155	8,833,352	99.76%
2006	8,662,269	8,243,244	95.16%	394,824	8,638,068	99.72%
2007	9,868,180	6,696,240	67.86%	3,138,860	9,835,100	99.66%
2008	11,001,543	7,529,945	68.44%	3,420,177	10,950,122	99.53%
2009	10,986,024	7,930,365	72.19%	2,974,836	10,905,201	99.26%
2010	11,230,219	8,309,397	73.99%	2,804,421	11,113,818	98.96%
2011	11,512,075	8,600,967	74.71%	2,705,641	11,306,608	98.22%
2012	11,767,513	8,862,862	75.32%	--	8,862,862	75.32%

Source: Washington County Appraisal District.

**WASHINGTON COUNTY, TEXAS**  
**TAXABLE SALES BY CATEGORY**  
**LAST TEN CALENDAR YEARS**  
**(UNAUDITED)**

	Calendar Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Agriculture, Forestry, Fishing	\$ 486,757	\$ 782,180	\$ 683,028	\$ 840,273	\$ 878,957	\$ 825,056	\$ 883,179	\$ 1,001,057	\$ 1,002,258	\$ 1,533,850
Mining, Quarrying, Oil & Gas Extraction	4,074,180	5,031,752	5,683,454	9,988,519	13,291,271	15,121,252	9,724,764	9,377,903	9,779,446	17,353,116
Construction	7,251,055	6,292,337	6,173,402	7,158,483	12,445,453	11,621,485	10,929,816	8,896,345	9,881,564	9,690,439
Manufacturing	14,206,439	12,332,235	15,915,490	22,109,669	21,320,761	31,212,300	18,026,252	16,813,123	21,177,375	24,224,250
Wholesale Trade	11,439,626	15,377,368	15,753,181	18,894,769	20,173,172	21,178,974	20,116,282	19,464,063	24,225,259	27,451,537
Retail Trade	136,164,568	141,354,348	164,320,443	176,850,222	187,601,044	196,990,368	199,347,554	198,199,160	201,347,735	220,878,803
Transportation, Warehousing	160,143	110,151	525,320	677,844	679,363	867,649	848,840	943,281	906,730	961,665
Information	41,037,793	46,957,167	3,799,529	3,566,199	8,009,760	3,241,915	4,020,651	4,206,617	4,783,441	5,132,626
Finance, Insurance	1,073,465	800,927	1,263,093	1,182,103	1,074,663	1,399,762	2,649,199	2,399,368	1,904,981	2,056,641
Real Estate, Rental, Leasing	4,061,529	4,326,833	5,829,322	7,037,224	8,689,451	9,040,980	5,681,998	4,610,217	5,982,037	6,576,186
Professional, Scientific, Technical Services	3,237,794	2,978,820	3,258,681	3,502,326	3,473,316	4,175,477	2,984,619	3,486,929	3,610,052	3,764,119
Admin, Support, Waste Mgmt, Remediation	9,267,636	10,995,864	11,550,766	13,190,979	13,548,380	13,762,572	11,480,552	11,909,983	13,107,514	14,414,126
Education Services	1,963,393	1,766,503	1,464,746	1,795,168	2,078,487	2,007,344	2,005,029	2,127,085	2,384,636	2,399,255
Health Care, Social Assistance	--	29,011	39,545	33,136	101,972	160,959	138,637	160,731	131,745	136,613
Arts, Entertainment, Recreation	1,392,056	1,383,924	1,271,849	1,345,394	2,063,785	2,191,379	2,325,025	2,262,989	2,294,091	2,393,016
Accommodation, Food Services	27,298,823	28,690,425	31,791,400	34,995,646	37,226,690	39,292,278	39,551,541	40,082,483	40,846,694	43,327,092
Other Services	8,097,578	8,483,454	9,160,558	9,127,128	9,911,232	10,562,982	10,477,640	10,929,380	10,830,048	13,202,830
Public Administration	--	--	--	1,778,439	--	1,931,686	--	--	--	--
Other	1,312,806	255,975	2,657	--	7,714	--	--	--	--	--
<b>Total</b>	<b>\$ 272,525,641</b>	<b>\$ 287,949,274</b>	<b>\$ 278,486,464</b>	<b>\$ 314,073,521</b>	<b>\$ 342,575,471</b>	<b>\$ 365,584,418</b>	<b>\$ 341,191,578</b>	<b>\$ 336,870,714</b>	<b>\$ 354,195,606</b>	<b>\$ 395,496,164</b>
<b>Direct Sales Tax Rate</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>	<b>0.50%</b>

Source: State Comptrollers Office

Note: Years prior to 2012 were restated in the current year.



**WASHINGTON COUNTY, TEXAS**  
 DIRECT AND OVERLAPPING SALES TAX RATES  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)

Fiscal Year	County Direct Rate	City of Brenham	State
2003	0.50%	1.50%	6.25%
2004	0.50%	1.50%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%

Source: State Comptrollers Office.

**WASHINGTON COUNTY, TEXAS**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2003	\$ 1,090,000	\$ --	\$ 1,090,000	\$ 100,819	\$ 341,397	\$ 442,216
2004	765,000	360,000	1,125,000	292,537	315,571	608,108
2005	390,000	360,000	750,000	432,100	288,180	720,280
2006	--	360,000	360,000	285,460	259,128	544,588
2007	--	6,000,000	6,000,000	266,504	228,315	494,819
2008	--	5,760,000	5,760,000	243,038	195,634	438,672
2009	--	5,515,000	5,515,000	98,874	160,972	259,846
2010	--	5,035,000	5,035,000	103,207	124,209	227,416
2011	--	4,755,000	4,755,000	52,102	85,217	137,319
2012	--	4,460,000	4,460,000	--	--	--
Fiscal Year				Total Governmental Debt	Percentage of Personal Income	Per Capita
2003				\$ 1,532,216	0.17%	49
2004				1,733,108	0.19%	56
2005				1,470,280	0.15%	47
2006				904,588	0.09%	28
2007				6,494,819	0.58%	201
2008				6,198,672	0.54%	197
2009				5,774,846	0.48%	178
2010				5,262,416	0.44%	156
2011				4,892,319	0.37%	144
2012				4,460,000	0.30%	131

## Notes:

- (1) Tax notes are secured by and repayable by ad valorem tax levies and are therefore included as general bonded debt.

**WASHINGTON COUNTY, TEXAS**  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS  
(UNAUDITED)

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax (1) Notes	Total		
2003	\$ 1,090,000	\$ --	\$ --	\$ 1,090,000	0.06%	\$ 35
2004	1,125,000	--	--	1,125,000	0.06%	36
2005	750,000	--	--	750,000	0.04%	24
2006	360,000	--	--	360,000	0.02%	11
2007	--	--	6,000,000	6,000,000	0.26%	185
2008	--	--	5,760,000	5,760,000	0.22%	183
2009	--	--	5,255,000	5,255,000	0.20%	162
2010	--	--	5,035,000	5,035,000	0.19%	149
2011	--	--	4,755,000	4,755,000	0.17%	140
2012	--	--	4,460,000	4,460,000	0.16%	131

## Notes:

- (1) Tax notes are secured by and repayable by ad valorem tax levies and are therefore included as general bonded debt.

**WASHINGTON COUNTY, TEXAS**

DIRECT AND OVERLAPPING  
GOVERNMENTAL ACTIVITIES DEBT  
(UNAUDITED)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 32,731,069	37.91%	\$ 12,408,348
City of Burton	1,021,000	0.65%	6,585
School Districts			
Brenham Independent School District	41,152,099	69.59%	28,638,569
Burton Independent School District	7,150,000	12.96%	926,926
Subtotal, Overlapping Debt			41,980,428
County Direct Debt	4,460,000	100.00%	4,460,000
Total Direct and Overlapping Debt			<u>\$ 46,440,428</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Washington County Appraisal District.

**WASHINGTON COUNTY, TEXAS**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessed Value of Property	\$ 2,617,971,659	\$ 2,874,597,521	\$ 3,013,283,207	\$ 3,599,782,017	\$ 3,856,161,072	\$ 4,556,437,301	\$ 5,042,854,781	\$ 5,050,895,746	\$ 5,098,546,377	\$ 5,312,458,740
Debt Limit, 10% of Assessed Debt	261,797,166	287,459,752	301,328,321	359,978,202	385,616,107	455,643,730	504,285,478	505,089,575	509,854,638	531,245,874
Amount of Debt Applicable to Limit										
General Obligation Bonds	1,090,000	1,125,000	750,000	360,000	6,000,000	5,760,000	5,515,000	5,035,000	4,755,000	4,460,000
Less Resources for Repayment	(202,705)	(126,526)	(133,730)	(198,219)	(298,165)	(403,857)	(478,592)	(222,146)	(340,585)	(419,585)
Total Net Debt Applicable to Limit	887,295	998,474	616,270	161,781	5,701,835	5,356,143	5,036,408	4,812,854	4,414,415	4,040,415
Legal Debt Margin	\$ 260,909,871	\$ 286,461,278	\$ 300,712,051	\$ 359,816,421	\$ 379,914,272	\$ 450,287,587	\$ 499,249,070	\$ 500,276,721	\$ 505,440,223	\$ 527,205,459
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.34%	0.35%	0.20%	0.04%	1.48%	1.18%	1.00%	0.95%	0.87%	0.76%

**Legal Debt Margin Calculation for the Current Fiscal Year**

Assessed Value	\$ 5,312,458,740
Debt Limit (10% of Assessed Value)	531,245,874
Debt Applicable to Limit:	
General Obligation Bonds	4,460,000
Less: Amount Set Aside for Repayment of General Obligation Debt	419,585
Total Net Debt Applicable to Limit	4,040,415
Legal Debt Margin	\$ 527,205,459

**WASHINGTON COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN CALENDAR YEARS**  
**(UNAUDITED)**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Population (1)	30,964	31,161	31,248	32,000	32,360	31,396	32,412	33,718	34,025	34,093
Personal Income - (000's) (1) \$	886,623 \$	931,157 \$	965,934 \$	988,224 \$	1,111,641 \$	1,137,483 \$	1,195,879 \$	1,195,879 \$	1,321,804 \$	1,494,553
Per Capita Personal Income (1) \$	28,634 \$	29,882 \$	29,882 \$	30,882 \$	34,929 \$	35,618 \$	36,896 \$	36,896 \$	40,185 \$	44,229
Median Age (1)	37	37	37	37	37	37	38	38	39	39
School Enrollment (2)	5,162	5,390	5,286	5,287	5,288	5,144	5,275	5,263	5,247	5,232
College Enrollment (3)	14,057	14,027	14,360	14,046	14,616	15,607	17,155	17,680	18,156	17,874
Unemployment (4)	5.00%	4.80%	4.50%	4.30%	4.10%	4.10%	6.10%	6.40%	6.00%	5.30%

(1) Population, personal income, per capital personal income, median age provided by the Chamber of Commerce.

(2) School enrollment provided by the Washington County Schools.

(3) College enrollment provided by Blinn Junior College.

(4) Unemployment percentages provided by the Texas Workforce Commission.

**WASHINGTON COUNTY, TEXAS**

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(UNAUDITED)

Employer	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Brenham State Supported	1,033	1	6.33%	944	1	7.00%
Blue Bell Creameries	874	2	5.36%	757	2	5.62%
Brenham I.S.D.	732	3	4.49%	712	3	5.28%
Blinn College	542	4	3.32%	585	4	4.34%
MIC Group	419	5	2.57%	--	--	--
Valmont Industries	419	6	2.57%	--	--	--
Wal-Mart Supercenter	385	7	2.36%	308	5	2.29%
City of Brenham	314	8	1.92%	250	9	1.86%
Scott & White Hospital	292	9	1.79%	--	--	--
Germania Insurance	289	10	1.77%	249	10	1.85%
Mount Vernon Mills	--	--	--	305	6	2.26%
Trinity Medical Center	--	--	--	300	7	2.23%
Sealey Mattress	--	--	--	267	8	1.98%
<b>Total</b>	<b>5,299</b>		<b>32.47%</b>	<b>4,677</b>		<b>34.70%</b>
<b>Total employment</b>	<b>16,321</b>		<b>100.00%</b>	<b>13,477</b>		<b>100.00%</b>

Mount Vernon Mills

Source:

Texas Workforce Commission

Texas Metropolitan Statistical Area Data

Economic Development Foundation of Brenham

Washington County

**WASHINGTON COUNTY, TEXAS**

## FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Administration	8	8	8	8	9	17	21	21	21	21
Judicial/Courts	30	31	31	29	31	31	30	31	29	30
Legal	3	3	3	3	4	5	5	5	5	4
Financial Administration	7	7	7	7	7	8	7	7	7	7
Public Facilities	3	3	3	3	5	3	3	3	2	2
Public Safety	56	57	57	60	65	57	65	61	59	60
Public Transportation	31	31	30	29	29	29	27	27	27	27
Health and Welfare	22	21	27	25	27	39	37	41	28	29
Culture and Recreation	4	3	3	3	3	5	4	4	4	4
Conservation	2	2	2	2	2	5	5	5	3	5
Elections	--	--	--	--	--	--	2	--	--	--
Agriculture and Marine Services	7	7	6	7	7	--	--	--	--	--
<b>Total</b>	<b>173</b>	<b>173</b>	<b>177</b>	<b>176</b>	<b>189</b>	<b>199</b>	<b>206</b>	<b>205</b>	<b>185</b>	<b>189</b>

Source: County human resources.



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**WASHINGTON COUNTY, TEXAS**

## OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year					
	2003	2004	2005	2006	2007	2008
<b>General Government</b>						
Marriage license issued	225	262	256	305	250	279
Birth certificates	335	370	335	374	422	507
Death certificates	346	334	347	295	329	324
<b>Judicial</b>						
<b>County court</b>						
Instruments recorded	9,241	8,403	8,148	7,650	7,300	7,015
Probate cases filed	158	172	162	183	159	176
Civil cases filed	115	157	218	237	268	201
Criminal cases-County Attorney	889	987	941	1,159	1,153	1,124
<b>District court</b>						
Civil cases filed	226	172	158	187	166	143
Tax cases filed	66	51	39	78	61	84
Civil motions filed	17	14	13	9	3	3
Criminal cases filed	277	243	272	229	277	323
Criminal motions filed	129	142	87	121	102	115
<b>Justice Court (1)</b>						
Cases filed	7,621	8,762	10,678	11,163	9,743	8,066
Fines/court cost collected	\$ 985,257	\$ 1,239,795	\$ 1,370,050	\$ 1,621,613	\$ 1,593,003	\$ 1,371,676
<b>County Court at Law</b>						
Cases filed	345	376	378	341	328	318
Motions filed	134	100	178	247	221	172
<b>Juvenile</b>						
Cases filed	66	75	64	43	40	48
<b>Legal</b>						
<b>County Attorney</b>						
Restitution	\$ 74,174	\$ 80,420	\$ 77,820	\$ 63,283	\$ 53,816	\$ 51,987
Merchant fees	\$ 29,237	\$ 29,900	\$ 29,872	\$ 23,694	\$ 20,589	\$ 19,825
<b>Public Safety</b>						
Total Warrants Served	308	259	180	239	188	190
Jail bookings	3,246	3,453	2,885	3,131	2,879	2,894
Jail average daily occupancy	87	95	86	106	91	97
<b>Public Facilities</b>						
Fairground Rentals	\$ 109,285	\$ 121,247	\$ 109,907	\$ 79,472	\$ 70,293	\$ 82,168
Arena Rental	\$ 40,769	\$ 20,789	\$ 21,509	\$ 27,674	\$ 30,818	\$ 23,399
Event Center	\$ n/a	\$ 26,155	\$ 25,245	\$ 33,465	\$ 34,555	\$ 36,800
VIP Room	\$ n/a	\$ --	\$ --	\$ --	\$ --	\$ --
<b>Road and Bridge</b>						
Miles of County Roads	624	624	625	625	625	625
Miles of paved roads	285	285	319	325	338	352
Miles of unpaved roads	339	339	306	300	287	273

Source: County offices.

Notes: (1) September to December 2011 data not included due to software failure.

TABLE D-20

2009	2010	2011	2012
261	270	258	251
399	390	338	298
302	277	276	309
6,388	7,031	6,374	6,521
169	173	170	169
219	207	203	182
1,120	1,205	1,355	1,028
137	169	148	284
98	83	107	112
7	9	4	3
255	268	220	188
113	53	52	32
11,600	9,555	5,887	3,785
\$ 1,642,824	\$ 1,415,659	\$ 1,009,389	\$ 896,183
304	334	318	334
197	246	248	220
43	18	41	41
\$ 43,385	\$ 43,397	\$ 52,082	\$ 40,613
\$ 14,800	\$ 14,600	\$ 14,645	\$ 9,742
454	461	386	170
3,005	3,014	3,213	2,586
103	96	105	96
\$ 72,168	\$ 82,270	\$ 89,935	\$ 104,193
\$ 27,867	\$ 10,350	\$ 9,303	\$ 8,597
\$ 36,208	\$ 40,603	\$ 46,039	\$ 48,500
\$ 6,200	\$ 5,400	\$ 10,825	\$ 7,600
626	626	626	628
375	394	412	414
251	232	215	213

**WASHINGTON COUNTY, TEXAS**

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Public Safety</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence Building	--	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol Units	13	13	13	13	15	15	15	15	15	14
<b>Public Facilities</b>										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event Center and Office Building	1	1	1	1	1	1	1	1	1	1
<b>Health and Welfare</b>										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	--	--	--	--	--	1	1	1	1	1
<b>Road and Bridge</b>										
Miles of Paved Roads	285	285	319	325	338	352	375	394	412	414
Miles of Unpaved Roads	339	339	306	300	287	273	251	232	215	214
Bridges	122	122	122	122	122	122	122	117	117	117

Source: County offices.